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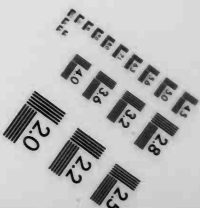
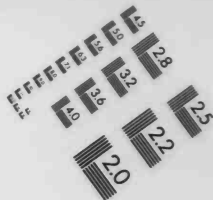
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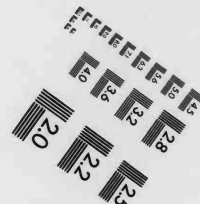
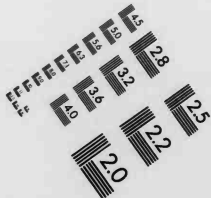
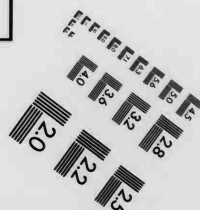
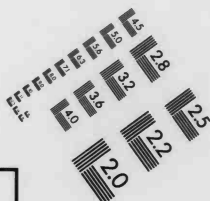
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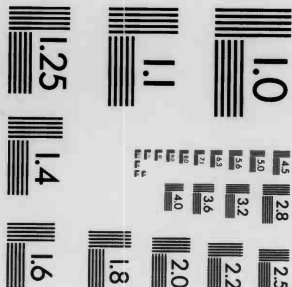
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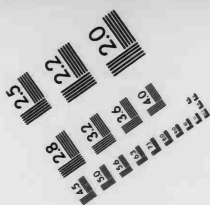
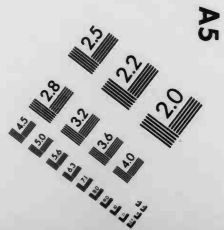
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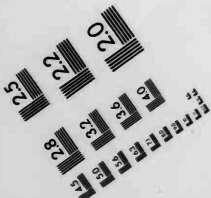
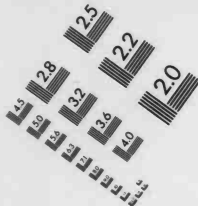
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DEPRECIATION STUDIES

PRELIMINARY REPORT
OF THE
BUREAU OF INTERNAL REVENUE

TREASURY DEPARTMENT - - - JANUARY, 1931

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PRELIMINARY REPORT

BUREAU OF INTERNAL REVENUE

Business

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DEPRECIATION STUDIES

PRELIMINARY REPORT OF THE BUREAU OF INTERNAL REVENUE

FOREWORD

A reasonable rate for depreciation is dependent not only on the prospective useful life of the property when acquired, but also on the particular conditions under which the property is used as reflected in the taxpayer's operating policy and the accounting policy followed with respect to repairs, maintenance, replacements, charges to the capital account and to the depreciation reserve. If the useful life of each of the various classes of assets shown hereafter could be determined precisely, which can not be done, there still could not be established a standard rate of depreciation for each character of asset unless there existed standard methods of operation and of accounting from which there could be no deviation.

The use of the rates of depreciation based on the probable useful life of the various assets shown hereafter is not prescribed in any particular case, and employees of the bureau, as well as taxpayers, are cautioned against applying them arbitrarily. They are set forth solely as a guide or starting point from which correct rates may be determined in the light of the experience of the property under consideration and all other pertinent evidence.

Being based on the usual experience of property owners, the probable useful life is predicated on a reasonable expense policy as to the cost of repairs and maintenance. However, the probable life shown does not take into account an extended or indefinite term of usefulness due to maintenance and replacement policy. Therefore, in the determination of the depreciation allowance in each case, due consideration should be given the maintenance and replacement policy of the taxpayer and the accounting practice regarding the same.

The estimates of useful life are for new equipment only. In applying the depreciation rates hereinafter shown, consideration should be given to salvage values, to that portion of the service life already used, and to that portion of the cost or other basis already recovered through prior depreciation or other allowances. Effect should also be given to any unusual conditions incident to the operation of the assets.

It has been found that in certain classes of exhausting assets, obsolescence, rather than ordinary wear and tear, becomes an important factor in determining the allowance. The probable useful life and the rates of depreciation based thereon include an allowance for normal obsolescence. They do not include any allowance for sudden or extraordinary obsolescence, such as is occasioned by revolutionary inventions, abnormal growth or development, or other unpredictable factors which materially lessen the probable useful life of property. (See Bulletin F, revised, for discussion of the two types of obsolescence.) For instance, the normal useful life of an office building, apartment, or any other building leased to tenants may be materially lessened by the erection of newer buildings of radically different styles, involving greater efficiency of layout and operation. A pronounced shift in the business district, or character of the neighborhood, may render the building unfit for the purpose for which it was erected or for any other equally valuable use. Accordingly, the depreciation rates shown should be modified to give full effect to extraordinary obsolescence affecting the useful life of particular assets.

While the following pages tabulate a large number of individual items of property subject to depreciation, it is not intended that taxpayers must set up property accounts in such detail. It is hoped, however, that the lists of assets shown will assist taxpayers in grouping their assets having the same uses and life under separate accounts, to the end that the portion of the depreciation bases of plant and equipment extinguished during the year may be determined with some degree of accuracy, which is not possible when a composite rate is applied to mixed property composed of assets in which there exists great variation in the life thereof. With such groupings the verification of the depreciation deductions will be facilitated, and, what is of more importance, taxpayers will be able to give full effect to their own experience and the developments within their industry which may affect all or only part of their assets from year to year.

These statistics represent the results of the bureau's depreciation studies over a 5-year period, made with the cooperation of a number of trade associations and corporations, and covering a range of years beginning prior to the adoption of the sixteenth amendment to the United States Constitution and extending down to date.

It is expected that revisions will become necessary in the light of changing experiences. The bureau will therefore welcome the benefit of the continuing experiences of taxpayers as well as information disclosing any material existing errors in this compilation. To the many who have cooperated in making this work possible the Bureau of Internal Revenue expresses its appreciation.

PRELIMINARY REPORT ON DEPRECIATION STUDIES

Buildings

Asset items	Masonry, brick, concrete, reinforced concrete, brick and steel, steel frame, steel and stucco (fireproof)		Masonry, slow-burning, with or without steel frame		Masonry, with frame interior		Frame	
	Probable useful life	Depreciation rate	Probable useful life	Depreciation rate	Probable useful life	Depreciation rate	Probable useful life	Depreciation rate
Agricultural buildings. (See Agriculture.)								
Apartments and flats, without elevators	Years 40	Per cent 2½	Years 35	Per cent 2½	Years 30	Per cent 3½	Years 25	Per cent 4
Barns, car (and car shops)	50	2	40	2½	33	3	28	3½
Barns and sheds. (See Agriculture.)								
Dwellings:								
1-family	50	2	50	2	50	2	33	3
2, 3, or 4 family	45	2½	40	2½	33	3	30	3½
Factories	40	2½	35	2½	30	3½	25	4
Foundries	50	2	40	2½	28	3½	25	4
Garages:								
Private	50	2	40	2½	40	2½	25	4
Public	50	2	35	2½	30	3½	20	5
Grain elevator buildings	50	2	40	2½	33	3	25	4
Hotels and elevator apartments	35	2½	30	3½	25	4	22	4½
Housing. (See Row houses and dwellings.)								
Loft buildings	45	2½	35	2½	30	3½	25	4
Mill-type buildings	40	2½	35	2½	30	3½	20	5
Machine shops	40	2½	33	3	28	3½	25	4
Office buildings	40	2½	35	2½	30	3½	25	4
Power stations	50	2	40	2½	33	3	25	4
Roundhouses	50	2	40	2½	33	3	28	3½
Row houses	45	2½	40	2½	35	2½	30	3½
Stores	50	2	40	2½	35	2½	28	3½
Stores, 1 or 2 stories, of rooms or apartments	40	2½	35	2½	30	3½	25	4
Theaters	33	3	25	4	22	4½	20	5
Warehouses	50	2	50	2	45	2½	35	2½
Warehouses, skeleton pier, and special commodity warehouses, cold storage and packing	40	2½	33	3	28	3½	20	5

Building equipment

	Probable useful life	Depreciation rate		Probable useful life	Depreciation rate
Elevators:	Years	Per cent	Plumbing:	Years	Per cent
Freight	25	4	Fixtures, toilet bowls, bathtubs, lavatories, etc.	25	4
Passenger	20	5	Pipes:		
Heating systems:			Brass or copper	(1)	(1)
Boilers and furnaces	20	5	Iron, cold-water	30	3½
Radiators	25	4	Iron, hot-water or steam	25	4
Lighting systems:			Sewer, cast-iron or vitrified	(1)	(1)
Conduits, fittings, and wiring	25	4	Miscellaneous facilities:		
Fixtures	15	6½	Awnings	5	20
Fire equipment:			Incinerators	14	7
Fire-alarm systems	25	4			
Movable equipment	15	6½			
Sprinkler system	(1)	(1)			

¹ Same as building.

Motor and other vehicles

	Prob- able useful life	Depre- ciation rate		Prob- able useful life	Depre- ciation rate
	Years	Per cent		Years	Per cent
Automobiles.....	4	25	Trucks:		
Buses, motor:			Electric.....	10	10
Under \$5,000.....	5	20	Gas.....		
\$5,000 to \$7,500.....	6	16½	Under \$1,000.....	3	33½
Over \$7,500.....	7	14	\$1,000 to \$1,500.....	4	25
Horse-drawn vehicles.....	8	12½	\$1,500 to \$2,500.....	5	20
Tractors.....	6	16½	Over \$2,500.....	6	16½
Trailers.....	6	16½			

Office equipment

	Prob- able useful life	Depre- ciation rate		Prob- able useful life	Depre- ciation rate
	Years	Per cent		Years	Per cent
Adding machines.....	10	10	Fans, electric.....	10	10
Addressographs.....	10	10	Folding and sealing machines.....	10	10
Billing machines.....	8	12½	Helmets, rescue.....	6	16½
Binders, loose-leaf.....	20	5	Hospital equipment.....	15	6½
Blue-printing machines.....	15	6½	Lamps, desk and floor.....	10	10
Bookkeeping machines.....	6	16½	Linoleum.....	8	12½
Cabinets and files.....	15	6½	Lockers.....	20	5
Calculators.....	6	16½	Lunch-room equipment.....	15	6½
Call system and annunciators.....	14	7	Mimeograph machines.....	10	10
Cases:			Mirrors.....	20	5
Book.....	20	5	Money machines.....	10	10
Display.....	20	5	Multigraph machines.....	10	10
Chairs:			Numbering machines.....	10	10
Beetwood.....	5	20	Photostat machines.....	16	6¼
Heavy.....	16	6¼	Pneumatic-tube systems.....	20	5
Check perforators.....	10	10	Racks and stands.....	15	6½
Check writers.....	8	12½	Rugs, carpets, and mats.....	6	16½
Cleaners, electric vacuum.....	6	16½	Safes and vaults.....	40	2½
Clocks:			Scales, counter and mail.....	10	10
Time-stamping.....	15	6½	Settees.....	13	7½
Wall.....	10	10	Shades, window.....	10	10
Comptometers.....	20	5	Signs.....	10	10
Coolers, water.....	10	10	Tables.....	15	6½
Desks.....	15	6½	Transphones, electric.....	6	16½
Dictaphones and dictographs.....	6	16½	Typewriters.....	6	16½
			Wardrobes.....	20	5

Power generation and electrical equipment

	Prob- able useful life	Depre- ciation rate		Prob- able useful life	Depre- ciation rate
	Years	Per cent		Years	Per cent
Ammeters, recording.....	15	6½	Boilers—Continued.....		
Ash and coal handling equipment.....	13	7½	Under 50 horsepower, fire tube, portable, all types.....	10	10
Batteries:			Under 50 horsepower, fire tube, vertical.....	14	7
Heavy type.....	15	6½	Over 50 horsepower, water tube, below 225 pounds pres- sure.....	25	4
Light type.....	10	10	Over 50 horsepower, water tube, over 225 pounds pres- sure.....	22	4½
Benchies.....	25	4	Under 50 horsepower, fire tube, horizontal.....	17	6
Blowers and fans.....	15	6½	Over 50 horsepower, fire tube, locomotive.....	17	6
Boiler fittings.....	18	5½	Under 50 horsepower, fire tube, locomotive.....	14	7
Boilers:					
Over 50 horsepower, fire tube, horizontal.....	20	5	Booms, log.....	15	6½
Under 50 horsepower, fire tube, horizontal.....	17	6	Breeching and flues.....	22	4½
Over 50 horsepower, fire tube, locomotive.....	17	6	Canals and ditches.....	50	2
Under 50 horsepower, fire tube, locomotive.....	14	7			

Power generation and electrical equipment—Continued

	Prob- able useful life	Depre- ciation rate		Prob- able useful life	Depre- ciation rate
	Years	Per cent		Years	Per cent
Chimneys:			Pavements—Continued.....		
Bricks, concrete, or stone.....	50	2	Concrete.....	20	5
Steel, self-supporting, lined.....	28	3½	Crescote block.....	12½	8
Steel, self-supporting, unlined.....	22	4½	Granite.....	20	5
Compensators, starting.....	15	6½	Macadam.....	15	6½
Compressors:			Plank.....	6	16½
Portable.....	13	7½	Wood block, untreated.....	9	11
Stationary, all types.....	20	5	Penstocks.....	50	2
Condensers:			Piers:		
Gas plant.....	30	3½	Masonry.....	50	2
Steam, atmospheric.....	25	4	Steel.....	33	3
Steam, surface.....	20	5	Timber.....	25	4
Controllers, electric.....	15	6½	Pipes:		
Converters.....	18	5½	Cast iron—		
Conveyers, ash and coal.....	11	9	8 inch and larger.....	75	1½
Cranes:			Less than 8 inch diameter.....	50	2
Jib.....	15	6½	Concrete or masonry.....	50	2
Locomotive.....	18	5½	Wood stave—		
Overhead traveling.....	20	5	14 inch and larger.....	33	3
Dams:			Small.....	20	5
Crib.....	25	4	Wrought iron and steel—		
Earthen, concrete, or masonry.....	75	1½	8 inch and larger.....	33	3
Loose rock.....	60	1½	Less than 8 inch diameter.....	22	4½
Steel.....	40	2½	Producers, gas.....	15	6½
Economizers.....	15	6½	Pumps:		
Engines:			Auxiliary.....	18	5½
Diesel and semi-Diesel type.....	20	5	Centrifugal and rotary.....	20	5
Gas and gasoline.....	17	6	Direct acting.....	25	4
Steam, high-speed.....	16	6½	Gas.....	20	5
Steam, low-speed.....	25	4	Gear driven.....	22	4½
Exciters.....	20	5	Purification equipment for boiler feed water.....	20	5
Extractors, tar.....	33	3	Purifiers, gas.....	40	2½
Fences:			Regenerators, gas.....	30	3½
Masonry.....	25	4	Reservoirs, connected with boiler plant.....	50	2
Steel posts and wire.....	15	6½	Retorts.....	25	4
Wood and wire.....	12	8½	Scrubbers, gas.....	30	3½
Filters, oil.....	20	5	Separators, steam.....	25	4
Flumes:			Shafting and pulleys.....	(1)	(2)
Concrete or masonry.....	75	1½	Standpipes:		
Steel.....	40	2½	Concrete.....	50	2
Wood.....	30	3½	Steel.....	30	3½
Fuel systems, pulverized coal.....	20	5	Station meter cases:		
Gauges, recording.....	15	6½	Cast iron.....	50	2
Generators, alternators, motors, and dynamos:			Steel.....	33	3
(a) Large units, above 3,000 k. v. a.....	28	3½	Station meter drums.....	33	3
(b) Units from 1,000 k. v. a. to 3,000 k. v. a.....	25	4	Switchboards and wiring.....	20	5
(c) Units from 50 h. p. to 1,000 k. v. a.—			Tanks:		
(1) High-speed, direct con- nected.....	20	5	Concrete.....	50	2
(2) High-speed, belt- driven.....	17	6	Steel.....	30	3½
(3) Low-speed, direct con- nected.....	25	4	Wood.....	20	5
(4) Low-speed, belt-driven Units below 50 h. p. capac- ity.....	22	4½	Wrought iron and steel, am- monia storage.....	25	4
(1) Alternating current.....	17	6	Tanks or holders, gas.....	40	2½
(2) Direct current.....	14	7	Towers:		
Heaters:			Cooling (frame).....	15	6½
Feed water—			Gate.....	50	2
Closed type.....	25	4	Transformers.....	20	5
Open type.....	22	4½	Traps, steam.....	20	5
Other than feed water.....	22	4½	Tunnels.....	50	2
Lightning arresters, station type.....	20	5	Turbines:		
Meters, recording, steam or water.....	15	6½	Hydraulic.....	40	2½
Motors. (See Generators.).....			Steam.....	22	4½
Pavements:			Turbo generators, steam. (See Generators.).....		
Asphalt.....	12½	8	Vaporizers.....	20	5
Brick.....	14	7	Washers, gas, cast iron.....	33	3
Cobblestone.....	25	4	Water-gas machines.....	30	3½
			Water wheels.....	40	2½
			Wells:		
			Drilled and driven.....	40	2½
			Open, masonry lined.....	50	2
			Tar and ammonia.....	40	2½

¹ Use same rate as facility operated.

Agriculture and fishing

	Prob- able useful life	Depre- ciation rate		Prob- able useful life	Depre- ciation rate
Animals:	Years	Per cent	Drills:	Years	Per cent
Cattle, breeding or dairy.....	8	12½	Grain.....	15	6½
Goats, breeding.....	5	20	Well.....	9	11
Hogs, breeding.....	5	20	Dross plants.....	10	10
Horses, breeding or work.....	10	10	Dykes. (See Dikes and levees.)		
Mules, work.....	10	10	Elevator machinery, grain.....	18	5½
Sheep, breeding.....	5	20	Elevator and wagon dump, grain.....	12	8½
Barrels, dip.....	6	16½	Engines:		
Beds and cots.....	10	10	Oil and gas.....	9	11
Beehives.....	10	10	Stationary, steam.....	16	6¼
Benches:			Traction, steam.....	14	7
Concrete.....	25	4	Feeders.....	8	12½
Wooden.....	9	11	Fence machines.....	4	25
Binders:			Fence posts, steel.....	28	3½
Corn.....	12	8½	Fences:		
Grain.....	14	7	Snow.....	7	14
Blacksmith shop equipment.....	20	5	Wood.....	14	7
Boats, fishing:			Fencing, woven wire.....	12	8½
River or lake.....	8	12½	Filters and cappers, bottle.....	15	6½
Seagoing.....	25	4	Fire apparatus.....	16	6¼
Boilers:			Flumes.....	25	4
Concrete.....	45	2½	Forges, farm portable.....	12	8½
Iron.....	33	3	Fumigating plants.....	10	10
Wooden.....	14	7	Furnaces:		
Buildings:			Evaporator, dry.....	15	6½
Barns or sheds—			Heating.....	20	5
Frame.....	25	4	Furniture, boarding house.....	10	10
Masonry.....	50	2	Furrow openers, disk.....	12	8½
Houses:			Gates, farm.....	10	10
Green.....	25	4	Generators, gas, acetylene.....	14	7
Ice.....	17	6	Gin machinery, cotton.....	15	6½
Packing.....	14	7	Grinders, grain and feed.....	15	6½
Poultry, frame.....	20	5	Groves:		
Poultry, brick.....	30	3½	Almond.....	40	2½
Seed.....	20	5	Apricot.....	40	2½
Kennels, fox.....	14	7	Lemon.....	20	5
Pens, hog—			Orange.....	18	5½
Frame.....	20	5	Walnut.....	33	3
Brick.....	30	3½	Harness:		
Bunchers, clover.....	15	6½	Harrows.....	14	7
Burners, oil.....	14	7	Harvesters, grain.....	14	7
Cables.....	8	12½	Headers.....	15	6½
Camp outfits.....	5	20	Heating systems.....	18	5½
Canals:			Holists and forks, hay.....	12	8½
Steel and concrete.....	50	2	Hullers, clover and alfalfa.....	15	6½
Wood syphon.....	25	4	Huskors.....	15	6½
Canning equipment.....	14	7	Ice boxes.....	12	8½
Carriers:			Ice harvesting and hoisting ma- chinery.....	10	10
Feed.....	20	5	Incubators and brooders.....	14	7
Hay.....	25	4	Laboratory equipment.....	14	7
Litter.....	5	20	Launches, fishing.....	6	16½
Carts:			Lighting systems, electric, for country home and farm.....	14	7
Dump and farm.....	7	14	Listers.....	15	6½
Hand.....	5	20	Loaders, hay and seed.....	10	10
Cellars, root.....	28	3½	Milk-handling equipment.....	5	20
Cesspools.....	14	7	Milking machines.....	20	5
Cisterns.....	33	3	Mills and presses, cider.....	15	6½
Cleaners and graders.....	15	6½	Mills:		
Clippers, horse.....	8	12½	Corn, portable.....	12	8½
Conveyors and elevators.....	11	9	Feed.....	15	6½
Covers, canvas and tarpaulins.....	8	12½	Grist.....	20	5
Cribs, corn.....	28	3½	Oil.....	20	5
Crushers, corn and cob.....	15	6½	Smut.....	14	7
Cultivators.....	12	8½	Sugar.....	33	3
Culverts:			Motors, all types.....	18	5½
Concrete.....	45	2½	Mowers:		
Metal.....	25	4	Farm.....	14	7
Cups, turpentine.....	5	20	Lawn.....	8	12½
Cutters:			Nets:		
Feed.....	11	9	Gill.....	4	25
Rotary stump.....	20	5	Trap.....	5	20
Diggers, potato.....	15	6½	Orchard equipment and tools.....	7	14
Dikes and levees.....	25	4	Orchards:		
Distributors, fertilizer.....	11	9	Apple.....	40	2½
Ditches.....	25	4	Peach.....	14	7
Drains, tile.....	28	3½	Packing implements and tools.....	10	10

Agriculture and fishing—Continued

	Prob- able useful life	Depre- ciation rate		Prob- able useful life	Depre- ciation rate
Picking equipment, fruit.....	Years	Per cent	Sleds and sleighs.....	Years	Per cent
Picking machines.....	5	12½	Smudge pots, or frost prevention equipment.....	15	6½
Planters.....	15	6½	Sorters, potato.....	15	6½
Flows.....	12	8½	Sowers:		
Presses:			Grain, broadcast.....	15	6½
Drill.....	18	5½	Lime.....	8	12½
Hay, baling.....	12	8½	Spraying machines.....	10	10
Pullers, beet.....	15	6½	Spreaders, manure.....	11	9
Pullers and grubbers, stump.....	20	5	Stack covers.....	12	8½
Pulverizers, limestone.....	10	10	Stackers, hay.....	10	10
Pumps:			Stoves and ranges.....	15	6½
Bucket.....	22	4½	Subsoilers.....	10	10
Centrifugal or rotary.....	20	5	Tanks:		
Plunger.....	14	7	Grain.....	25	4
Racks:			Turpentine.....	5	20
Feed.....	5	20	Wagon.....	8	12½
Hay.....	14	7	Water, steel.....	25	4
Hay and stack.....	12	8½	Water, wood.....	20	5
Rakes:			Watering.....	12	8½
Refrigerators, electric.....	15	6½	Tar works.....	10	10
Saddles.....	10	10	Threshing machines.....	15	6½
Saws, circular.....	14	7	Tractors.....	6	16½
Scales:			Traps and leaders.....	6	16½
Portable.....	14	7	Troughs, iron and steel.....	14	7
Track or wagon.....	18	5½	Utensils, dairy.....	10	10
Seeders, all types.....	15	6½	Vats, dipping.....	10	10
Seines, gears, etc.....	4	25	Vineyards.....	33	3
Separators:			Wagon beds and racks.....	6	16½
Cream.....	10	10	Wagon gear—wood wheels.....	14	7
Grain.....	15	6½	Wagons:		
Setters, plant.....	12	8½	Light.....	12	8½
Sewerage systems.....	25	4	Trucking, heavy duty.....	9	11
Shearing machines, hand and power.....	18	5½	Walls, concrete.....	40	2½
Shellers, corn.....	20	5	Washing machines.....	12	8½
Shredders.....	15	6½	Weighers and baggers, grain.....	20	5
Silos:			Well rigs.....	10	10
Concrete.....	40	2½	Windmills and pumping equip- ment.....	14	7
Metal.....	25	4			
Wooden.....	18	5½			

Construction

BUILDINGS—HIGHWAYS—RAILROADS—PUBLIC WORKS, INCLUDING MOVING, RAZING, ETC.

	Prob- able useful life	Depre- ciation rate		Prob- able useful life	Depre- ciation rate
Automobiles:	Years	Per cent	Bins:	Years	Per cent
Light.....	2	50	Steel.....	6	16½
Medium.....	3	33½	Wood.....	3	33½
Heavy.....	4	25	Blacksmith shop outfits, portable.....	4	25
Backfillers, power:			Blocks, pulley, differential.....	6	16½
Light.....	3	33½	Blowers, mechanical.....	10	10
Medium.....	4	25	Boats:		
Heavy.....	5	20	House.....	10	10
Barges:			Motor.....	5	20
Steel.....	20	5	Boilers:		
Wood.....	10	10	Locomotive.....	10	10
Batcher plants:			Steam.....	13	7½
All steel, demountable.....	4	25	Borers (wood), pneumatic.....	3	33½
Steel frame, wood bin.....	4	25	Boring apparatus, test.....	10	10
Stationary.....	6	16½	Boxes, mortar and batch.....	3	33½
Wood frame and wood bin.....	3	33½	Brakes:		
Benders, bar.....	5	20	Bending.....	10	10
Bending blocks.....	10	10	Cornice (sheet metal).....	22	4½
Bending machines:			Breakers, pavement, pneumatic.....	3	33½
Angle.....	15	6½	Buckets:		
Pipe.....	10	10	Cableway.....	6	16½
Rail.....	10	10	Clam shell.....	6	16½

Construction—Continued

BUILDINGS—HIGHWAYS—RAILROADS, ETC.—Continued

	Prob- able useful life	Depre- ciation rate		Prob- able useful life	Depre- ciation rate
Buckets—Continued.	Years	Per cent	Cranes—Continued.	Years	Per cent
Concrete	5	20	Dock or wharf, traveling	15	6½
Orange peel	6	16½	Drag line	15	10
Scraper or drag line	6	16½	Gantry	14	7
Buggies:			Gas	8	12½
Concrete	3	33½	Grab bucket operating	12	8½
Timber	3	33½	Locomotive, electric	10	10
Buildings, job office or storage	3	33½	Locomotive, steam	10	10
Bulldozers, for tractor	5	20	Pile driver combination	10	10
Bunkers, stone, portable, with screens	6	16½	Pillar	15	6½
Burner equipment:			Track	10	10
Gas	16	6¼	Wall, gib or bracket	15	6½
Oil	10	10	Wrecker or work car	15	6½
Cables, wire	4	25	Craneways:		
Camping equipment	2½	40	Steel	15	6½
Capstans, electric	10	10	Wood	10	10
Cars:			Crushers, rock:		
Ballast spreader	10	10	Portable	6	16½
Batch box, steel	5	20	Stationary	8	12½
Boarding and tool	12	8¼	Cutters:		
Concrete	8	12½	Bar, power	5	20
Derrick, bridge	10	10	Corrugated iron, hand	10	10
Dump, steel	8	12½	Davits:		
Dump, wood	6	16½	Boat	10	10
Flat, steel	8	12½	Derricks:		
Flat, wood	6	16½	Circle swing, hand	8	12½
Hand	10	10	Crab, hand	16	6¼
Hopper	10	10	Crab, power	10	10
Scale	10	10	Guy, steel	12	8½
Skip hoist	10	10	Guy, wood	12	8½
Tank	12	8¼	Stiff leg, steel	8	12½
Carts, tool (steel)	4	25	Stiff leg, wood	8	12½
Chains:			Diggers, clay, pneumatic	3	33½
Hawsers and lines	6	16½	Drag lines:		
Power, transmission	5	20	Electric		
Channelers, rock	6	16½	½, ¾ cubic yard	5	20
Chipping and calking tools, pneu- matic	3	33½	1, 1¼, and 1½ cubic yards	7	14
Chutes, concrete, gravity	2	50	2 cubic yards and over	9	11
Clamps, column form	5	20	Gasoline		
Cleaning machine for exterior of building, steam or sand	15	6½	½, ¾ cubic yard	4	25
Compressors:			1, 1¼, and 1½ cubic yards	6	16½
Belt driven	8	12½	2 cubic yards and over	8	12½
Electric, portable	8	12½	Steam		
Gasoline, portable	6	16½	½, ¾ cubic yard	5	20
Motor-truck unit	5	20	1¼ and 1½ cubic yards	7	14
Concrete mixers:			2 cubic yards and over	9	11
Electric	5	20	Dredges:		
Gasoline, 3½s, 5s, 7s	2	50	Clam shell	12	8¼
Gasoline, 10s, 14s	3	33½	Dipper	8	12½
Gasoline, 21s, 28s	4	25	Hydraulic	10	10
Paving, gas	4	25	Pipe	8	12½
Paving, steam	6	16½	Drill boats	12	8¼
Steam	6	16½	Drill points, well	5	20
Truck mounted	4	25	Drills:		
Controllers, motor	12½	8	Electric or pneumatic, hand, for wood or metal	5	20
Conveyors:			Hand, electric	3	33½
Belt, elevating, portable	3	33½	Jackhammer	3	33½
Belt, elevating, stationary	6	16½	Steam	5	20
Bucket	6	16½	Traction, well	7	14
Cable, drag	6	16½	Tripod	7	14
Cable, monorail	15	6½	Tunnel carriage	5	20
Chain, portable	6	16½	Well	10	10
Portable	5	20	Drums for oil (steel)	7	14
Scraper	6	16½	Elevators:		
Cranes:			Bucket, stationary	6	16½
Bridge and cantilever	10	10	Cage (steel tower)	5	20
Crawler			Engines:		
Electric, 2½, 5 tons	5	20	Blowing	12½	8
Electric, 10, 15 tons	7	14	Fire	7	14
Electric, 20 tons and over	9	11	Gas	10	10
Gas, 2½, 5 tons	4	25	Marine	10	10
Gas, 10, 15 tons	6	16½	Oil	8	12½
Gas, 20 tons and over	8	12½	Pumping	14	7
Steam, 2½, 5 tons	5	20	Steam	11	9
Steam, 10, 15 tons	7	14	Excavators:		
Steam, 20 tons and over	9	11	Cableway, complete	4	25
			Trench, gasoline—		
			7-foot depth	3	33½
			12-foot depth	5	20
			18-foot depth	7	14

Construction—Continued

BUILDINGS—HIGHWAYS—RAILROADS, ETC.—Continued

	Prob- able useful life	Depre- ciation rate		Prob- able useful life	Depre- ciation rate
Excavators—Continued.	Years	Per cent	Lathes:	Years	Per cent
Trench, steam—			Metal working	15	6½
7-foot depth	5	20	Wood working	17	6
12-foot depth	6	16½	Launches, gasoline	7	14
18-foot depth	8	12½	Life-saving equipment	10	10
Trench, vertical boom	5	20	Lighters	12½	8
Wheel or ladder type	5	20	Loaders, bucket:		
Extinguishers, fire	3	33½	Crawler	5	20
Fans, exhaust	15	6½	Portable	5	20
Finishing machines	4	25	Stationary	6	16½
Floors, bridge (steel)	5	20	Locomotives, standard gauge	11	9
Forges, gas or oil burning	10	10	Locomotives, industrial:		
Forms:			Electric	9	11
Concrete (metal pans)	5	20	Gas, up to 10 tons	4	25
Concrete, supports, adjustable	4	25	Gas, 10 to 20 tons	7	14
Steel for—			Gas, over 20 tons	10	10
Pavements	4	25	Steam, up to 10 tons	6	16½
Pipes	3	33½	Steam, 10 to 20 tons	8	12½
Roads	4	25	Steam, over 20 tons	10	10
Tunnels and conduits	4	25	Magnets, lifting	15	6½
Walls	5	20	Milling machines	15	6½
Furnaces, metal melting:			Motors:		
Coal fired	10	10	A. C. and D. C.—		
Electric	12½	8	Large	12	8¼
Gas or oil	7	14	Medium	10	10
Generator sets:			Small	8	12½
Steam engine	12	8¼	Hydraulic	5	20
Turbine, headlight or flood- light	4	25	Pneumatic	5	20
Gin poles (steel)	5	20	Mowers, right of way	5	20
Graders:			Mules	5	20
Blade, road—			File drivers:		
7, 8 foot blade	3	33½	Barge	8	12½
9, 10 foot blade	5	20	Railroad outfits	10	10
Over 10-foot blade	6	16½	Steam, on skids	7	14
Elevating	5	20	Track	10	10
Form, subgrade planers	4	25	Pile hammers, steam or air:		
Rooters, wheel	5	20	Heavy	7	14
Grinders:			Light	3	33½
Metal surface	15	6½	Medium	5	20
Saw filers and setters	14	7	Pipe:		
Surface concrete	4	25	Black or galvanized	4	25
Hammers:			Wood	5	20
Electric	3	33½	Wood and steel combination	6	16½
Pneumatic riveting	3	33½	Pipe lines and fittings, for floating dredges	6	16½
Harness	4	25	Planers:		
Heaters, asphalt, tar, and pitch kettles	4	25	Metal working	15	6½
Helmets, gas and diving suits and equipment	10	10	Wood working	20	5
Hoists:			Plows:		
Air, electric, or steam	8	12½	Furrow	3	33½
Chain	6	16½	Rooter	6	16½
Electric monorail	5	20	Pontoon	10	10
Gas	6	16½	Presses, drill	12½	8
Hand power	8	12½	Pumping units:		
Slew, electric	8	12½	Electric—		
Slew, steam	12	8¼	Centrifugal	6	16½
Holders on, pneumatic	4	25	Diaphragm	6	16½
Horses	5	20	Piston	6	16½
Hose:			Gas—		
Fire, linen or rubber lined	5	20	Centrifugal	5	20
cotton	10	10	Diaphragm	5	20
Metal, flexible	5	20	Highway contractors' pump	4	25
Oil	10	10	Piston	5	20
Reel or cart	10	10	Steam, centrifugal	10	10
Rubber, air, steam, or water	10	10	Pumps:		
Inundators, batch	4	25	Air lift	10	10
Jacks:			Hydraulic	15	6½
Hydraulic	8	12½	Oil	4	25
Rail	25	4	Testing for pipe lines	15	6½
Ratchet	8	12½	Punches, hydraulic	20	5
Screw	5	20	Punches for steel, power	15	6½
Steamboat, push and pull	3	33½	Racks, storage, for pipe and steel:		
Jibs, steam	17	6	Steel	20	5
Jointers, bench, electric, steam or gas	5	20	Wood	10	10
Ladders:			Rails, steel	10	10
Rope, wood rungs	2	50	Razing equipment, for buildings	8	12½
Steel	3	33½	Reamers:		
Lades, metal	7	14	Electric	3	33½
			Pneumatic	3	33½
			Riveters, pneumatic	3	33½

Construction—Continued

BUILDINGS—HIGHWAYS—RAILROADS, ETC.—Continued

	Prob- able useful life	Depre- ciation rate		Prob- able useful life	Depre- ciation rate
Rollers:	Years	Per cent	Threading and cutting machines,	Years	Per cent
Concrete finishing (steel)	5	20	pipe	10	10
Road, gas	7	14	Ties:		
Road, steam	9	21	Steel	8	12½
Rolls, ridge	5	20	Wood	6	16½
Rowboats	6	16½	Tongs, chain	4	25
Sand-blast outfits	10	10	Towers:		
Sawmills, portable	10	10	Cableway (steel)	6	16½
Saws:			Cableway (wood)	3	33½
Band, cut-off and rip, power	10	10	Steel boom with counter-		
Hand, electric and pneumatic	3	33½	weights	5	20
Saws and wood workers:			Tracks, industrial, portable	6	16½
Steel frames	10	10	Tractors:		
Wood frames	5	20	Electric—		
Scales, large, track and wagon	10	10	3-ton	3	33½
Scarifiers:			5-ton	5	20
Attachments	4	25	10-ton	6	16½
Blocks, steerable	5	20	20-ton	8	12½
Drag, all steel	4	25	Gas—		
Grader type	4	25	3-ton	2	50
Scrapers:			5-ton	3	33½
Fresno	4	25	10-ton	4	25
Maney	4	25	20-ton	5	20
Norman	3	33½	Steam—		
Rotary	3	33½	3-ton	2½	40
Slip	2	50	5-ton	4	25
Wheel	5	20	10-ton	5	20
Screens and bunkers, for gravel			20-ton	7	14
pits only	5	20	Trailers:		
Screens, revolving	6	16½	Dump—		
Scows	12	8½	Steel	5	20
Scows, dump	8	12½	Wood	4	25
Sharpeners, drill	8	12½	Platform, wood	4	25
Shears, for steel, hand	10	10	Drop platform, heavy duty	5	20
Shores, adjustable	4	25	Transformers, car	10	10
Shovel attachments, for cranes	6	16½	Trenching machines. (See Exca-		
Shovels:			vators.)		
Electric, crawler or wheel—			Trucks, auto:		
½, ¾ cubic yard	5	20	General purpose—		
1, 1½, 1½ cubic yards	6	16½	½, ¾, 1 ton	2½	40
2 cubic yards and over	8	12½	1½, 2, 2½ tons	4	25
Gasoline, crawler or wheel—			Over 2½ tons	6	16½
½, ¾ cubic yard	4	25	Dump—		
1, 1½, 1½ cubic yards	5	20	½, ¾, 1 ton	2½	40
2 cubic yards and over	6	16½	1½, 2, 2½ tons	4	25
Steam, crawler or wheel—			Over 2½ tons	6	16½
½, ¾ cubic yard	7	14	Tugs, screw-propelled, steam or		
1, 1½, 1½ cubic yards	8	12½	gas	16	6¼
2 cubic yards and over	10	10	Vises	5	20
Railroad, steam	10	10	Wagons:		
Tunnel	4	25	Dump—		
Spouting plants, complete, con-			Steel	5	20
crete	4	25	Wood	4	25
Spraying equipment, paint	10	10	Farm—		
Spreaders, stone:			Heavy	4	25
Hopper wagon	5	20	Light	3	33½
Steel box	5	20	Hauling	4	25
Steamers, paddle wheel	16	6¼	Road oilers, tank, steel	6	16½
Switches:			Tank, or sprinkler		
Portable	4	25	Steel	5	20
Stationary	5	20	Wood	3	33½
Tampers, backfill, pneumatic	3	33½	Welding outfits, acetylene or elec-		
Tamping machines	5	20	tric	10	10
Tanks:			Wheelbarrows	2	50
Gasoline, storage	3	33½	Winches, electric and pneumatic	10	10
Water and air, storage (steel)	10	10	Wire and cables:		
Water storage (wood)	8	12½	Electric	6	16½
Tarpaulins and tents	3	33½	Flexible, steel armored	8	12½

Manufacturing

FOOD PRODUCTS—BEVERAGES (CEREAL) AND SOFT DRINKS

	Prob- able useful life	Depre- ciation rate		Prob- able useful life	Depre- ciation rate
Bottling machines	Years	Per cent	Packing machines, feed	Years	Per cent
Carbonators	10	10	Pasteurizers	10	10
Conveyor systems	15	6½	Percolators, copper	25	4
Coolers, brine (copper tubing)	15	6½	Platforms, etc.	20	5
Crowning machines	10	10	Presses, filter	20	5
Driving machines, hoop	10	10	Pullers, car	20	5
Elevators and conveyors, prod-			Pumps, vacuum and water	15	6½
ucts	15	6½	Refrigerating equipment	15	6½
Fans, ventilating (electric)	15	6½	Scales:		
Fillers:			Automatic	10	10
HP	5	20	Hopper and platform	20	5
LP	10	10	Separators, grain	15	6½
Filters	15	6½	Sewing machines, bag	15	6½
Holsts, chain and electric	20	5	Siruping machines	10	10
Jacks, hop (steel tank), for strain-			Still, copper	20	5
ing	30	3½	Tanks:		
Jars, stone	10	10	Copper	25	4
Kegs, wooden	10	10	Steel, glass lined	20	5
Kettles, copper	20	5	Water, steel	25	4
Labeling machines	15	6½	Wood	20	5
Loading machinery	10	10	Tubs, mash, steel	25	4
Machine and carpenter shop			Vats, cypress	20	5
equipment	20	5	Washers and soakers, bottle	15	6½
Malt grinding mills, complete	15	6½			

CHEMICALS

Acids:			Acids—Continued.		
Acetic—			Muriatic—Continued.		
Blow cases, cast-iron and			Pipes—		
copper	3	33½	Acid (hard rubber)	7	14
Columns, fractionating	8	12½	Chemical ware	2	50
Condensers			Oil	20	5
Copper	10	10	Water	4	25
Duriron	14	7	Pots, condensing (earth-		
Lead	6	16½	enware)	7	14
Motors	14	7	Pumps and blowcases—		
Pipes			Chemical ware lined	3	33½
Aluminum	3	33½	Rubber-lined blow-		
Glass	5	20	case	5	20
Acid—			Storage tanks (wooden,		
Copper	10	10	rubber lined)	14	7
Rubber	8	12½	Tanks, sulphuric-acid		
Water	10	10	storage (steel)	20	5
Pots	17	6	Tourilles (silica)	10	10
Pumps, vacuum	7	14	Towers, absorbing	10	10
Receivers, acid (stone-			Nitric—		
ware)	14	7	Blowers (stoneware)	5	20
Scrubbers (stoneware)	14	7	Blow cases (earthenware)	2	50
Receivers, acid, for prod-			Condensers (duriron)	12	8½
uct (stoneware)	20	5	Condensers, S bend		
Still			(stoneware)	2½	40
Cast-iron	12½	8	Elevators and conveyors		
Refining, copper	14	7	(screw)	10	10
Refining, heating coil	3	33½	Flues, gas (duriron)	8	12½
Tanks, storage—			Pans, niter cake (steel)	14	7
Steel	12½	8	Pipes and fittings (earth-		
Wood	25	4	enware duriron, lead)	2	50
Muriatic—			Pumps, sulphuric (iron),		
Air lifts (hard rubber)	10	10	centrifugal	5	20
Cars, tank	10	10	Receivers (stoneware)	5	20
Coolers	10	10	Retorts, 24-hour service	2½	40
Elevators, bucket	10	10	Tanks (steel)	10	10
Exhausters (rubber lined)	8	12½	Towers, condensing	9	11
Furnaces, Mannheim	8	12½	Sulphuric (chamber)—		
Flues (earthenware)	10	10	Air lifts, acid	10	10
Furnaces, pot and muf-			Blowers, gas (lead)	17	6
fle	10	10	Blowcases	10	10
Furnaces, retort	8	12½	Chambers	17	6
Grinders and coolers, salt			Coolers, acid (lead, coil),		
cake	12	8½	for salt water	10	10
Motors	14	7	Fans (cast iron)	10	10

Manufacturing—Continued

CHEMICALS—Continued

	Prob- able useful life	Depre- ciation rate		Prob- able useful life	Depre- ciation rate
Acids—Continued.			Acids—Continued.		
Sulphuric (chamber)—Contd.			Sulphuric (contact)—Contd.		
Pipes (lead).....	10	10	Coolers.....	10	10
Pots, niter.....	20	5	Drying acid.....	10	10
Pumps, acid.....	5	20	Gas.....	14	7
Tanks (steel), acid stor- age, average weak and strong acid.....	20	5	Gas, tower.....	10	10
Tanks, tower, acid dis- tributing.....	8	12½	Product.....	6	16½
Towers, Gay Lussac.....	20	5	Dust chambers (brick).....	14	7
Towers, Glover.....	20	5	Filters, preliminary.....	11	9
Sulphuric (contact)—			Flues (iron).....	13	7½
Air lifts.....	14	7	Gauges, meters, pyrom- eters.....	14	7
Blowcases (cast-iron and steel).....	5	20	Heaters, preliminary.....	14	7
Blowers.....			Melters, brimstone.....	10	10
Connorsville.....	7	14	Motors.....	17	6
Sturtevant.....	17	6	Pipes, acid.....	10	10
Burners.....			Platinum, in catalyst.....	50	2
Brimstone.....	10	10	Pumps, acid (iron).....	7	14
Glens Falls.....	10	10	Pumps, acid (lead).....	8	12½
Herreshoff.....	15	6½	Separators.....	14	7
Wedge, salt-water cooled.....	15	6½	Sublimers, brimstone.....	10	10
Wylde.....	14	7	Tanks—		
Coke boxes.....	17	6	Roasted ore storage (steel).....	20	5
Combustion chambers, brimstone.....	10	10	Storage (lead).....	20	5
Compressors, air.....	15	6½	Storage (steel).....	17	6
Contact mass, including plates and supports.....	17	6	Tank cars (steel).....	12½	8
Converters.....	14	7	Towers.....		
Conveyors and elevators.....	10	10	Absorbing.....	9	11
			Cooler, cold scrub.....	12	8½
			Dry.....	10	10
			Oleum.....	10	10
			Scrub.....	10	10
			Transferrers.....	9	11

FLOOR COVERINGS

Bolters.....	13	7½	Presses, hydraulic.....	20	5
Breakers.....	13	7½	Printing machines.....	20	5
Calenders.....	20	5	Pulling machines.....	20	5
Centrifugals, molded inlays.....	20	5	Pumps, scrim oil and pressure.....	20	5
Coating machines.....	15	6½	Saturating machines.....	15	6½
Conveyors.....	20	5	Scratchers.....	20	5
Cranes.....	20	5	Stills.....	15	6½
Dry systems, felt facing.....	20	5	Straight-line machines.....	20	5
Facing machines, felt.....	20	5	Tables, inspection.....	15	6½
Grinding machines.....	18	5½	Tanks:		
Heaters.....	20	5	Steel.....	25	4
Kettles, copper.....	20	5	Wood.....	15	6½
Kettles, steam jacket.....	17	6	Washing machines.....	20	5
Mills, pebble.....	20	5	Winding machines.....	15	6½
Mixing machines.....	20	5			

FOOD AND RELATED PRODUCTS AND PROCESSES

BAKING			BAKING—continued		
Brakes, dough.....	12½	8	Molders:		
Burners, gas or oil.....	15	6½	Dough.....	12½	8
Cookers, doughnut.....	10	10	Roll.....	12½	8
Cooling equipment.....	12	8½	Ovens:		
Cracker-cutting machines.....	12½	8	Automatic or traveling.....	15	6½
Dividers.....	12½	8	Brick peel.....	20	5
Droppers.....	15	6½	Portable peel.....	15	6½
Egg beaters.....	15	6½	Reel.....	15	6½
Equipment, bakery stores.....	10	10	Rotary.....	15	6½
Flour-handling equipment.....	12½	8	Pan greasers and cleaners.....	10	10
Humidifiers.....	10	10	Pie crimpers and trimmers.....	10	10
Ice boxes and refrigerators.....	15	6½	Proofers.....	10	10
Mixers, cookie and cake.....	15	6½	Rounding machines.....	12½	8
			Sheeters.....	10	10

Manufacturing—Continued

FOOD AND RELATED PRODUCTS AND PROCESSES—Continued

	Prob- able useful life	Depre- ciation rate		Prob- able useful life	Depre- ciation rate
BAKING—continued			BUTTER SUBSTITUTES—continued		
Sifters, flour, sugar, starch, etc.....	15	6½	Churns, emulsion.....	15	6½
Tampering and measuring tanks.....	10	10	Conveyors.....	15	6½
Troughs, dough.....	15	6½	Drying equipment, steam jacket- ed.....	15	6½
Trucks, bowl, bread or pan.....	10	10	Hashers and cutters.....	20	5
Wafer scales.....	10	10	Kettles, melting.....	20	5
Wrapping machines.....	10	10	Kneaders.....	10	10
			Falls, milk settling (steel).....	10	10
			Pasteurizers.....	10	10
			Presses.....	20	5
BREAKFAST FOODS, CEREALS			Printers.....	10	10
Aspirators.....	15	6½	Refrigerating equipment.....	15	6½
Benches, packing.....	20	5	Ripeners, cream.....	10	10
Bins, brick.....	30	3½	Scales:		
Bins, grain, wood.....	20	5	Automatic.....	10	10
Blanchers, peanut.....	10	10	Platform.....	20	5
Blower systems.....	15	6½	Sealing machines.....	10	10
Burners, gas or oil.....	15	6½	Tanks, wash.....	12	8½
Carpenter and machine-shop equipment.....	20	5	Trucks, hand.....	10	10
Carton machines.....	15	6½	Washers, can.....	8	12½
Chain blocks.....	20	5			
Cleaners.....	15	6½	CANNED PRODUCTS		
Conveyors.....	15	6½	Blanchers.....	10	10
Cookers, cereal, steel.....	10	10	Blowers.....	15	6½
Coolers.....	10	10	Cappers, bottle:		
Cranes, traveling, electric.....	20	5	Automatic.....	15	6½
Cutting machines, stencil.....	17	6	Foot power.....	20	5
Drying equipment.....	15	6½	Casing machines, box.....	12½	8
Dust collectors.....	20	5	Centrifuges.....	10	10
Elevators, bucket.....	20	5	Choppers.....	12½	8
Feeders.....	11	9	Cleaners:		
Flakers.....	12	8½	Bean.....	14	7
Hullers.....	15	6½	Can.....	10	10
Kettles, copper.....	20	5	Pea.....	10	10
Labeling machines.....	15	6½	Closing machines, can.....	12½	8
Mills:			Conveyors.....	15	6½
Attrition.....	17	6	Cookers.....	10	10
Peanut butter.....	7	14	Coolers, pans.....	15	6½
Nailing machines.....	15	6½	Corers.....	20	5
Ovens. (See Baking.)			Corking machines.....	16½	6
Packing machines.....	10	10	Cranes, electric.....	20	5
Pans, roasting.....	15	6½	Crates, process.....	10	10
Paste mixers.....	15	6½	Crushers.....	15	6½
Presses.....	20	5	Cutting machines.....	12½	8
Pulverizers.....	15	6½	Dicing and cubing machines.....	10	10
Refrigerators, electric.....	15	6½	Driers.....	15	6½
Roasting machines.....	15	6½	Elevators, boot, bucket or chain.....	15	6½
Rounding machines.....	12½	8	Fans, blower or exhaust (steel plate).....	15	6½
Scales:			Fillers:		
Automatic.....	10	10	Bottle, rotary, automatic.....	15	6½
Platform.....	20	5	Can.....	10	10
Sealing machines.....	10	10	Filters.....	15	6½
Separators.....	10	10	Finishers.....	12½	8
Shakers.....	15	6½	Flaking machines.....	10	10
Shredders.....	12½	8	Gluing machines, box or carton, automatic.....	20	5
Sifters.....	10	10	Graders.....	17	6
Tanks, steel, glass lined.....	20	5	Graters.....	15	6½
Trucks:			Grinders.....	15	6½
Hand.....	10	10	Hoists.....	20	5
Hopper.....	20	5	Hullers.....	15	6½
Washers, grain.....	10	10	Huskers.....	15	6½
Waxers, paper.....	10	10	Kettles, cooking and process.....	20	5
Wrapping machines.....	10	10	Labeling machines.....	15	6½
			Lacquering machines, for cans.....	8	12½
BUTTER SUBSTITUTES			Lining machines.....	16	6½
Barrel coopering machines or drillers.....	15	6½	Mills.....	20	5
Blenders.....	6	16½			

Manufacturing—Continued

FOOD AND RELATED PRODUCTS AND PROCESSES—Continued

	Prob- able useful life	Depre- ciation rate		Prob- able useful life	Depre- ciation rate
CANNED PRODUCTS—continued			COFFEE SUBSTITUTES—contd.		
Mixers.....	20	5	Cappers, automatic.....	15	6½
Nailing machines, box.....	15	6½	Conveyors.....	15	6½
Ovens. (See Baking.).....			Cooling equipment.....	12	8½
Parers, fruit and vegetable.....	20	5	Dryers.....	15	6½
Pitters.....	20	5	Dust collectors.....	20	5
Polishers:			Elevators.....	20	5
Bean.....	18	5½	Evaporators.....	12	8½
Can.....	10	10	Filling, weighing, and sealing		
Mold.....	16½	6	machines.....	14	7
Presses.....	20	5	Filters, centrifugal.....	15	6½
Printing machines, box.....	20	5	Grinders.....	15	6½
Pulp machines.....	15	6½	Kettles, copper.....	20	5
Pumps.....	15	6½	Mills, roller, corrugated.....	18	5½
Quartering machines.....	10	10	Mixers.....	15	6½
Refrigerating equipment.....	15	6½	Nailing machines.....	15	6½
Rinsers, rotary.....	12½	8	Roasters.....	16	6½
Roasters.....	15	6½	Scales:		
Scalders, fruit and vegetable.....	12½	8	Automatic dumping.....	12	8½
Scales, platform.....	20	5	Automatic pendulum.....	15	6½
Sealing machines.....	15	6½	Platform.....	20	5
Seamers, double.....	12½	8	Sealing machines.....	10	10
Separators.....	15	6½	Sealing machines, case.....	15	6½
Shakers for fruit and vegetables.....	15	6½	Separators.....	15	6½
Shellers, peanut.....	15	6½	Shovels, grain.....	15	6½
Sifters.....	15	6½	Sifters.....	15	6½
Silkers, corn, rotary.....	10	10	Tanks, steel (glass lined).....	20	5
Siruping machines.....	10	10	Trucks, hand.....	10	10
Sizers.....	15	6½			
Slicers.....	10	10	CONFECTIONS		
Sorters.....	17	6	Beaters, marshmallow.....	10	10
Stemmers.....	10	10	Box-making machines.....	15	6½
Sterilizers.....	14	7	Bucks, starch.....	10	10
Stitchers, box.....	10	10	Conveyors.....	15	6½
Tables.....	15	6½	Cookers, crystal or vacuum.....	15	6½
Tanks, cypress.....	17	6	Cutters and sizers.....	15	6½
Tanks (glass enameled and glass			Depositors.....	10	10
lined).....	20	5	Enrobers.....	10	10
Testers.....	17	6	Kettles:		
Toppers.....	15	6½	Chocolate melting.....	15	6½
Trucks.....	15	6½	Open.....	5	20
Viners.....	16½	6	Remelting.....	15	6½
Washers.....	15	6½	Steam.....	17	6
COFFEE			Moguls.....	10	10
Can-making machines.....	20	5	Molding machines.....	15	6½
Cappers, automatic.....	15	6½	Pans, vacuum.....	15	6½
Conveyors, bucket.....	15	6½	Plastic machines.....	15	6½
Cooling equipment.....	12	8½	Pulling machines.....	10	10
Dust collectors.....	20	5	Pumps, corn sirup.....	10	10
Elevators, feed or bucket.....	20	5	Refrigerating machines and equip-		
ment.....			ment.....	15	6½
Filling, weighing, and sealing ma-			Slabs, cooling.....	15	6½
chines.....	14	7	Tanks, corn sirup.....	20	5
Finishers.....	12	8½	Trucks, hand or platform.....	10	10
Grinders.....	15	6½	Wrapping machines.....	10	10
Granulators.....	12	8½			
Hoppers.....	15	6½	DAIRY PRODUCTS		
Labeling machines.....	15	6½	Agitators, wooden.....	12	8½
Mixers.....	15	6½	Autoclaves.....	10	10
Nailing machines.....	15	6½	Bins and tables, wood.....	15	6½
Pulverizers.....	14	7	Blowers.....	15	6½
Roasters.....	16	6½	Butter-cutting machines.....	7	14
Scales:			Cabinets, iceless.....	5	20
Automatic.....	10	10	Cabinets, ice and salt (preferably		
Platform.....	20	5	inventory).....	3	33½
Screens.....	13	7½	Cans, milk (preferably inventory).....	3	33½
Sealing machines.....	10	10	Cans, weigh.....	7	14
Separators.....	14	7	Capping machines.....	15	6½
Sewing machines.....	15	6½	Cars, transfer.....	10	10
Sifters.....	10	10	Carton machines.....	15	6½
Stoner equipment.....	15	6½	Choppers.....	15	6
COFFEE SUBSTITUTES			Churns.....	10	10
Aspirators.....	15	6½	Chutes.....	20	5
Bins, storage.....	20	5	Clarifiers.....	12	8½
Blowers.....	15	6½	Closing machines, carton.....	10	10

Manufacturing—Continued

FOOD AND RELATED PRODUCTS AND PROCESSES—Continued

	Prob- able useful life	Depre- ciation rate		Prob- able useful life	Depre- ciation rate
DAIRY PRODUCTS—continued			DAIRY PRODUCTS—continued		
Coaters, chocolate.....	5	20	Trucks:		
Coils:			Hand.....	10	10
Heating.....	16	6½	Lift.....	10	10
Refrigerating.....	12½	8	Tubs.....	5	20
Compressors, ammonia.....	15	6½	Tunnels, drying.....	15	6½
Concentrators, open-air type.....	6½	15	Vats:		
Condensers, ammonia.....	15	6½	Casein.....	15	6½
Conveyors.....	15	6½	Metal.....	10	10
Cookers, chocolate.....	20	5	Viscolizers.....	10	10
Coolers.....	20	5	Washers:		
Cranes and lifts.....	15	6½	Bottle.....	15	6½
Dryers.....	15	6½	Can.....	8	12½
Extractors.....	8	12½	Wells, hot.....	15	6½
Filling and weighing machines.....	12	8½	Whippers, cream.....	8	12½
Filters, mixing.....	10	10	Workers, butter.....	8	12½
Forming and lining machines.....	15	6½	Wrapping machines.....	10	10
Freezers.....	10	10			
Heaters.....	7	14	GRAIN PRODUCTS		
Incubators.....	10	10	Aspirators.....	15	6½
Insulation.....	15	6½	Blowers.....	15	6½
Kettles:			Bolting machines.....	20	5
Butter and chocolate melting.....	15	6½	Cleaners, sack.....	15	6½
Copper.....	20	5	Cockle machines.....	20	5
Kilns.....	15	6½	Conveyors, spiral steel.....	20	5
Labeling machines.....	15	6½	Coolers.....	10	10
Machine shop equipment.....	20	5	Dryers.....	15	6½
Meters, milk.....	6	16½	Dust collectors.....	20	5
Mills:			Dressers, flour.....	40	2½
Curd.....	6	16½	Electrifiers.....	20	5
Roller.....	20	5	Elevators, flour, endless chain		
Mixing machines.....	10	10	type.....	15	6½
Molds:			Graders, wheat.....	20	5
Butter.....	8	12½	Heaters, wheat.....	15	6½
Ice cream.....	3	33½	Mills:		
Nailing machines.....	15	6½	Feed.....	15	6½
Neutralizers.....	7	14	Flaking.....	25	4
Pans:			Roller.....	40	2½
Finishing.....	20	5	Mixers.....	20	5
Vacuum.....	14	7	Packers, sack and barrel.....	20	5
Pasteurizing equipment.....	10	10	Purifiers, middlings.....	20	5
Perforating machines.....	15	6½	Reels, bolting.....	20	5
Piping and fittings, sanitary.....	8	12½	Scales:		
Polishers, can.....	10	10	Automatic pendulum.....	15	6½
Powdering units, milk, spray			Platform.....	20	5
process.....	12	8½	Scourers, wheat.....	10	10
Printers, butter.....	10	10	Separators:		
Pumps:			Cracked corn.....	10	10
Milk and cream.....	10	10	Magnetic.....	20	5
Vacuum.....	15	6½	Wheat.....	40	2½
Refrigerating equipment.....	15	6½	Disk.....	10	10
Regenerators, mixing.....	10	10	Sieve.....	15	6½
Roasters.....	8	12½	Sifters.....	10	10
Scales:			Trucks, hand.....	10	10
Automatic pendulum.....	15	6½	Washers, wheat.....	10	10
Platform.....	20	5			
Platform, portable.....	15	6½	ICE, ARTIFICIAL		
Sealing machines.....	15	6½	Agitators.....	15	6½
Separators, cream.....	12	8½	Agitator pipes, connections and		
Shakers, milk condensing.....	10	10	air cooling coils.....	15	6½
Sifters.....	10	10	Cans.....	10	10
Starters, can.....	10	10	Coils, for freezing tanks.....	20	5
Sterilizers.....	14	7	Compressors:		
Tanks:			Carbon dioxide.....	20	5
Copper, receiving and storage.....	15	6½	Double-acting, horizontal.....	25	4
Galvanized-iron or tin.....	10	10	Vertical.....	20	5
Glass-lined, storage.....	20	5	Condensers, ammonia, shell-tube		
Ice.....	12½	8	type.....	20	5
Paraffine.....	15	6½	Coolers, brine.....	20	5
Settling.....	15	6½	Cooling systems, spray.....	20	5
Testers.....	12½	8			

Manufacturing—Continued

FOOD AND RELATED PRODUCTS AND PROCESSES—Continued

	Prob- able useful life	Depre- ciation rate		Prob- able useful life	Depre- ciation rate
ICE, ARTIFICIAL—continued			MEAT PRODUCTS—continued		
Cooling towers (frame)	15	6%	Pumps	15	6%
Core pumps, modern plants	15	6%	Racks, ham trees, cages	12½	8
Cranes	20	5	Refrigerating machines	20	5
Dip tanks	15	6%	Rolls	15	6%
Fans, centrifugal type	15	6%	Runways for stock—		
Filters, can	5	20	Brick	25	4
Filters, sand	20	5	Fireproof	33	3
Frames for cans	15	6%	Frame	20	5
Headers, ammonia accumulation and connections	20	5	Saws, power	15	6%
Hoists and motors, crane rails, scales, etc.	20	5	Scales, live stock	12½	8
Ice machines	20	5	Scales for overhead tracks	15	6%
Insulation, cork, cold pipes and tanks	15	6%	Screens, fertilizer	6	10%
Insulation, hot pipes, magnesite	10	10	Sealers, can	10	10
Insulation for tank room	20	5	Shredders	15	6%
Pipes for anteroom	15	6%	Singers, hog	15	6%
Pipes, coils, freezing tanks with stands, fittings and headers	20	5	Skimmers, back fat	15	6%
Plates with connected coils	20	5	Slabbers, soap	15	6%
Pumps	20	5	Slicing machines	12½	8
Refining machines	20	5	Splitters, head	12½	8
Tables and saws, tilting	10	10	Stockyards, open	20	5
Tanks:			Stockyards, roofed (reinforced concrete)	40	2½
Freezing, with bulkheads and partitions	20	5	Stripping machines, casing	12½	8
Wood, water treating, with pump and filter	15	6%	Stuffing machines	15	6%
			Tables	15	6%
			Tanks, process	15	6%
			Trucks	15	6%
			Washers	15	6%
			Winnowers, hair	12½	8
MEAT PRODUCTS			SPICES		
Basins, catch (metal)	15	6%	Aspirators	15	6%
Blenders for lard compounds	15	6%	Box-making machines	15	6%
Boxes:			Cappers, can, automatic	15	6%
Cooking	10	10	Conveyors, worm	20	5
Skimming (concrete)	20	5	Crackers	25	4
Breakers, glue	15	6%	Dust collectors	20	5
Can-making machines	20	5	Filling machines	15	6%
Cans, ice making	10	10	Hoppers	15	6%
Cans (preferably inventory)	3	33½	Labeling machines	15	6%
Carton-filling machines, lard	12½	8	Mills	20	5
Chippers, soap	15	6%	Mixers	15	6%
Condensers, ammonia, atmos- pheric	20	5	Scales:		
Conveyors	15	6%	Automatic pendulum	15	6%
Cookers	10	10	Platform, portable	15	6%
Coolers	15	6%	Separators or cleaners (magnetic)	20	5
Cooling systems, spray	20	5	Sifters	15	6%
Crimping machines	13	7½	Tables, packing	15	6%
Crushers, ice	8	12½			
Curling machines, hair	15	6%	SUGAR		
Cutters	12½	8	Bagging machines and automatic weighers	15	6%
Dehairers, hog	18	5½	Bar sugar machines	25	4
Droppers, beef	20	5	Bins, sugar (concrete and steel)	30	3½
Dryers	15	6%	Box machines	20	5
Evaporators, for tank water	15	6%	Burners and towers, sulphur	15	6%
Grinders, sausage	15	6%	Carpenter shop and barrel equip- ment	20	5
Hangers, travelers, etc., track equipment	10	10	Carriers	20	5
Hoists	20	5	Centrifugal machines	20	5
Hoists, other large types for hogs and sheep	15	6%	Chutes, sugar	25	4
Kettles, open, jacketed, for lard	12½	8	Classifiers	20	5
Labeling machines	15	6%	Conveyors	20	5
Lacquering machines	8	12½	Cranes	20	5
Mills	15	6%	Crushers, cane, two roll	30	3½
Mixers	15	6%	Crusher mills, for filter-cel regen- eration	15	6%
Nailing machines	15	6%	Crushers, for raw sugar	20	5
Ovens, for meat loaf, etc.	15	6%	Crystallizers	30	3½
Pens, knocking, for cattle	12½	8	Cutting and splitting machines	20	5
Percolators, receivers, lard	10	10	Defecators	20	5
Plodders, soap	15	6%			
Presses	20	5			
Pulling machines	20	5			

Manufacturing—Continued

FOOD AND RELATED PRODUCTS AND PROCESSES—Continued

	Prob- able useful life	Depre- ciation rate		Prob- able useful life	Depre- ciation rate
SUGAR—continued			SUGAR—continued		
Dryers	20	5	Slackers, lime	10	10
Duct lines (cast iron)	25	4	Slicers and cutters, beet	20	5
Duct lines (sheet iron, wrought iron, or steel plate)	15	6%	Spotlers, car	20	5
Dust collectors:			Strainers	15	6%
Dry type	20	5	Sugar machines, cube	25	4
Wet type	15	6%	Tables	20	5
Elevators	20	5	Tablet machines, individual wrapped	15	6%
Evaporators, vacuum	25	4	Tanks	25	4
Fans, exhaust	15	6%	Timing devices and mechanism, char	25	4
Feeders, bagasse	25	4	Trimming machines	20	5
Filling machines	20	5	Troughs, massecuite	25	4
Filters	20	5	Trucks, warehouse, hand or elec- tric	10	10
Folding machines, box	20	5	Unloaders, cane	20	5
Furnaces, filter-cel regeneration	25	4	Washers, beet	20	5
Granulators	30	3½	Washing machines	15	6%
Heaters, sugar	20	5			
Kettles	20	5	TEAS		
Kilns	25	4	Bag machines, square	15	6%
Knives, revolving, cane	20	5	Conveyors	15	6%
Lime-house equipment	20	5	Cutters, tea	12½	8
Machine-shop equipment	20	5	Dust collectors	20	5
Mills	30	3½	Elevators, tea	15	6%
Mixers	15	4	Filling, weighing, and sealing ma- chines	14	7
Monte-jus	20	5	Hoppers, steel	15	6%
Nailing machines	15	6%	Labeling machines	15	6%
Packing machines	20	5	Mixers	20	5
Pans	25	4	Scales:		
Presses	20	5	Automatic pendulum	15	6%
Printing machines	20	5	Platform, portable	15	6%
Pumps	20	5	Sealing machines	10	10
Remelters	20	5	Separators or cleaners	15	6%
Saturators	20	5	Sewing machines	15	6%
Scales:			Stencil machines	17	6
Automatic pendulum	15	6%	Tea-ball machines	10	10
Platform and dormant type	20	5	Trucks	10	10
Small, portable	15	6%	Wrapping machines	10	10
Sealing machines	20	5			
Separators	20	5			
Sewing machines	20	5			
Shakers, barrel	30	3½			
Sifters	20	5			

FURS AND HATS

Bakers, stiff hats	25	4	Finishing machines	25	4
Beating machines	20	5	Fleshing machines	20	5
Benches	15	6%	Forming machines	20	5
Blocking machines	20	5	Gapping machines	20	5
Blowers	15	6%	Glazing machines	20	5
Brush-making machines	15	6%	Ironing machines	25	4
Brushing and pressing machines	20	5	Kettles	20	5
Buffing machines	20	5	Kicking machines	20	5
Cages	20	5	Mills, pickling	15	6%
Carrotting machines	20	5	Mixing machines	15	6%
Cones, hat forming	20	5	Paddling machines	12½	8
Conveyor dryer machines	20	5	Pans, flanging, sand	15	6%
Curling machines	20	5	Pesting machines	20	5
Cutting machines	20	5	Plucking machines	25	4
Dehairing machines	20	5	Pouncing machines	20	5
Drums, double	20	5	Presses	20	5
Drums and cages	20	5	Presses, printing	20	5
Drums, wood	15	6%	Rounding machines	20	5
Dryers, hat	25	4	Scales	15	6%
Drying racks	20	5	Scorer machines	25	4
Steel	20	5	Sewing machines	15	6%
Wood	5	20	Shaving machines	20	5
Dyeing and brushing machines	15	6%	Shearing machines	20	5
Dyeing machines, wood	10	10	Sizing machines	17	6
Embossing machines	20	5	Staking machines, pelt	20	5
Extractors, centrifugal	25	4	Stamping machines	20	5

Manufacturing—Continued

FURS AND HATS—Continued

	Prob- able useful life	Depre- ciation rate		Prob- able useful life	Depre- ciation rate
Years	Per cent		Years	Per cent	
Stapling machines.....	25	4	Tanks, dyeing or rinsing.....	15	6½
Staying machines.....	15	6½	Tubs, pickling.....	15	6½
Stiffening machines.....	20	5	Twisting machines.....	20	5
Stretching machines.....	20	5	Ventilating equipment.....	20	5
Tables, work (wood).....	10	10	Washing machines.....	15	6½

IRON AND STEEL FOUNDRIES, ROLLING MILLS, COKING PLANTS, ETC.

Accumulators, hydraulic.....	22	4½	Core machines.....	20	5
Barrels, tumbling.....	13	7½	Couplings.....		
Barrows, cupola charging.....	5	20	Flanged.....	20	5
Basins, settling.....	20	5	Flexible.....	16	6½
Beds:			Muff.....	10	10
Cooling.....	20	5	Crackers, skull.....	22	4½
Hot.....	20	5	Cranes:		
Benches:			Electric, traveling.....	17	6
Chipping and finishing.....	6	16½	Gantry.....	15	6½
Coke.....	10	10	Jib.....	15	6½
Work (wood).....	10	10	Locomotive.....	18	5½
Bins and hoppers.....	20	5	Cupolas.....	20	5
Bins, stock:			Cutting and threading machines.....	15	6½
Concrete.....	33	3	Cutting and welding equipment, oxy-acetylene.....	10	10
Steel.....	22	4½	Derrieks, scrap breaker.....	20	5
Timber.....	10	10	Doors:		
Blast equipment, sand.....	10	10	Oven charging hole covers, etc.....	13	7½
Blowers.....	14	7	Rolling (steel).....	17	6
Boxes:			Drag offs and ons.....	18	5½
Charging.....	5	20	Drawing equipment, cold.....	15	6½
Cinder (steel).....	3	33	Drawing frames, wire.....	17	6
Breeching (steel lined).....	22	4½	Drills, electric and pneumatic, portable.....	5	20
Bridges, skip.....	20	5	Drop scrap.....	22	4½
Buckets:			Drop test machines.....	11	9
Charging.....	5	20	Dryers, sand.....	10	10
Grab.....	12	8½	Drying equipment, ladle, gas or oil.....	15	6½
Sand.....	13	7½	Drying machines, centrifugal.....	10	10
Burgies, ingot.....	18	5½	Dumpers, car.....	20	5
Burning equipment:			Dust collectors.....	20	5
Gas, tar or oil.....	15	6½	Elevators:		
Pulverized coal.....	16	6½	Bucket.....	20	5
Calcining plants.....	15	6½	Electric or steam.....	17	6
Carpenter and pattern shop equipment.....	20	5	Hydraulic.....	18	5½
Car haulage systems.....	12	8½	Exhausters, gas.....	17	6
Carriers, clay.....	10	10	Exhaust systems.....	11	9
Cars:			Fence machines (wire).....	10	10
Charging.....	12½	8	Forges, portable.....	10	10
Charging, for gas producers.....	12	8½	Furnaces:		
Charging, for open hearth.....	7	14	Annealing.....	18	5½
Dump.....	10	10	Annealing, tunnel type.....	17	6
Electric transfer.....	10	10	Blast.....	20	5
Ingot mold.....	7	14	Continuous, heating.....	17	6
Ladle.....	12	8½	Electric, for melting.....	18	5½
Mold drying, oven.....	18	5½	Forge, electric.....	17	6
Narrow and standard gage (steel).....	13	7½	Hardening, drawing, electric.....	25	4
Quenching.....	8	12½	Open hearth.....	17	6
For roll-over machines.....	10	10	Puddling.....	17	6
Scale, electric.....	12	8½	Reheating.....	17	6
Transfer.....	18	5½	Welding.....	17	6
Casting machines:			Furnace shells, blast and electric. (Same as furnace).....	15	6½
Die.....	15	6½	Gasometers.....		
Fig.....	20	5	Gear drives, reduction. (Same as machines operated.).....	15	6½
Charging machines.....	15	6½	Grinders:		
Chariots, ingot.....	17	6	Stationary and swing frame.....	15	6½
Concentrators, ammonia.....	15	6½	Tool or saw.....	16	6½
Converters (steel).....	18	5½	Guides:		
Conveying and coal-handling equipment.....	15	6½	Coke.....	8	12½
Conveying systems, sand han- dling.....	13	7½	Roll.....	10	10
Conveyors, belt.....	14	7	Guns, mud.....	10	10
Coolers, bronze.....	9	11			

Manufacturing—Continued

IRON AND STEEL FOUNDRIES, ROLLING MILLS, COKING PLANTS, ETC.—Continued

	Prob- able useful life	Depre- ciation rate		Prob- able useful life	Depre- ciation rate
Years	Per cent		Years	Per cent	
Hammers:			Pipes:		
Drop.....	15	6½	Fuel.....	20	5
Pneumatic.....	5	20	Gas.....	20	5
Steam.....	15	6½	Valves and fittings, ascension.....	15	6½
Holsts:			Piping:		
Air, chain and electric (small units).....	13	7½	Air, gas, liquor, oil, steam, tar and water.....	20	5
Skip, steam or electric.....	20	5	Blast, Bessemer.....	25	4
Holders:			Blast furnace, gas.....	25	4
Electrode.....	10	10	Hot and cold blast.....	25	4
Gas.....	20	5	Pits:		
Hoods, steel over furnaces.....	5	20	Casting (concrete and steel).....	25	4
Intensifiers, hydraulic.....	22	4½	Soaking.....	18	5½
Jolt machines.....	10	10	Planers.....	18	5½
Laboratory equipment, chemical and metallurgical.....	13	7½	Planers and jointers (wood).....	20	5
Ladles:			Plates, floor:		
Hot metal.....	12	8½	Cast iron.....	15	6½
Steel.....	11	9	Water cooled.....	10	10
Lathes:			Platforms:		
Engine.....	16	6½	Concrete.....	25	4
Roll.....	20	5	Wood.....	10	10
Lifting devices, door.....	15	6½	Platforms, ladders, stairways, rallings, foot bridges, etc. (struc- tural steel).....	18	5½
Linings:			Pointers, rotary, for wire.....	12	8½
Furnace.....	3	33½	Polishing machines, for wire.....	15	6½
Stove.....	8	12½	Posts, looping, merchant mills.....	15	6½
Loaders, rail.....	15	6½	Presses:		
Lockers:			Drill.....	18	5½
Steel.....	20	5	Hydraulic.....	20	5
Wood.....	12½	8	Producers, gas.....	15	6½
Locomotives, steam or electric, all gauges.....	15	6½	Punching machines.....	15	6½
Magnets, lifting.....	15	6½	Pushers and levelers, coke plant.....	5	5
Mains, gas collecting.....	20	5	Pushers for mill furnaces.....	17	6
Manipulators, hydraulic, electric.....	17	6	Pusher tracks.....	25	4
Milling machines.....	15	6½	Quenching equipment.....	20	5
Mill machinery:			Rammers, pneumatic.....	10	10
Billet.....	20	5	Reclaiming equipment, sand.....	10	10
Blooming.....	20	5	Reels, rod, strip or wire.....	18	5½
Merchant bar.....	20	5	Regulators, electrode.....	12	8½
Plate.....	20	5	Reheaters, gas.....	15	6½
Puddle.....	20	5	Sand or shot blast equipment.....	10	10
Rail.....	20	5	Saturators, gas.....	15	6½
Rod and wire.....	20	5	Saws, cold and hot.....	17	6
Seamless tube.....	15	6½	Scale cars, testing.....	20	5
Sheet.....	20	5	Scales:		
Strip.....	20	5	Automatic.....	10	10
Structural.....	20	5	Crane.....	10	10
Tube, lap weld, butt weld.....	20	5	Platform.....	20	5
Mills:			For railroad cars, track.....	20	5
Ball.....	13	7½	Screens, bar, coke.....	20	5
Boring.....	15	6½	Scrubbers, gas.....	18	5½
Sand.....	10	10	Shapers:		
Mixers:			Electric.....	15	6½
Concrete.....	10	10	Hydraulic.....	20	5
Hot metal.....	20	5	Rotary.....	11	9
Lime.....	15	6½	Steam.....	15	6½
For ladle lining materials.....	10	10	Sintering plants.....	20	5
Mold wash.....	13	7½	Slingers, sand.....	10	10
Sand.....	10	10	Sloters.....	18	5½
Molding machines.....	12	8½	Spike machines.....	15	6½
Molds, ingot.....	5	20	Spooling machines, wire.....	15	6½
Ore bridges.....	20	5	Squeezers, puddle mill.....	15	6½
Ovens:			Stampers, billet.....	12	8½
Buckstaves (structural steel).....	12	8½	Standpipes:		
Coke.....	20	5	Concrete.....	50	2
Ovens and stacks, annealing, core or mold drying.....	18	5½	Steel.....	25	4
Oven trucks, trays and racks, core.....	18	5½	Wood.....	10	10
Pickling machines, steam, electric.....	17	6	Stillers, ammonia.....	15	6½
Pickling tanks (cypress).....	10	10	Stokers, furnace.....	17	6
Pipe cutting and threading machines.....	18	5½	Storage yard, concrete.....	30	3½
Pipe lines, hydraulic.....	22	4½	Straighteners, wire.....	15	6½
			Straightening machines, roll type.....	18	5½
			Stretching machines.....	15	6½

Manufacturing—Continued

IRON AND STEEL FOUNDRIES, ROLLING MILLS, COKING PLANTS, ETC.—Continued

	Prob- able useful life	Depre- ciation rate		Prob- able useful life	Depre- ciation rate
Years	Per cent		Years	Per cent	
Strippers, ingot.....	18	5½	Trucks:		
Tables:			Annealing furnace.....	10	10
Inspection.....	20	5	Charging, electric, steam.....	11	9
Run-out.....	17	6	Core oven.....	8	12½
Tilting.....	17	6	Tubs, acid and liquor.....	15	6½
Transfer.....	17	6	Turbo blowers.....	10	10
Tanks:			Tuyeres.....	15	6½
Acid (wood, lead lined).....	10	10	Twisting machines.....	18	5½
Concentrators, stills.....	15	6½	Vessels, converter, steel melting.....	17	6
Dipping.....	20	5	Washers, blast furnace, gas.....	10	10
Oil storage.....	20	5	Welding equipment:		
Steel.....	25	4	Electric.....	10	10
Testing machines.....	20	5	Gas, including acetylene gener- ators.....	10	10
Troughs, iron.....	15	6½			

LEATHER AND LEATHER PRODUCTS

Baling machines.....	20	5	Inking machines.....	15	6½
Barkometers.....	5	20	Jacks, rolling, stoning, glazing.....	15	6½
Beams, fleshing and unhairing.....	30	3¼	Lathes.....	18	5½
Beaters, fur.....	15	6½	Leaches.....	30	3¼
Binding machines.....	6	16½	Marking machines.....	20	5
Blowers.....	15	6½	Measuring machines.....	29	5
Boarding machines.....	15	6½	Mills.....	15	6½
Braiding machines.....	15	6½	Mixers.....	10	10
Branding machines.....	20	5	Molders.....	20	5
Breasting machines.....	12	8½	Nurling machines.....	15	6½
Brushing machines.....	20	5	Ovens.....	15	6½
Buffing machines.....	20	5	Perforating machines.....	12	8½
Builders, heel.....	10	10	Pinking machines.....	30	3¼
Burnishers.....	15	6½	Planers, block.....	20	5
Cementing machines.....	15	6½	Presses.....	15	6½
Channeling machines.....	20	5	Pumps.....	15	6½
Churns, dope mixing.....	15	6½	Punching machines.....	15	6½
Clamping machines.....	15	6½	Racks.....	15	6½
Clicking machines.....	15	6½	Reducers.....	25	4
Clipping machines.....	10	10	Reels:		
Compressors, heel.....	15	6½	Lime.....	20	5
Conveyors.....	20	5	Pickle.....	8	12½
Cookers, glue.....	6	16½	Reel tracks and carriers, lime.....	30	3¼
Creasing machines.....	15	6½	Riveting machines.....	16	6¼
Crimping machines.....	20	5	Rolling machines.....	20	5
Cup machines.....	10	10	Rounders.....	15	6½
Cut-out machines.....	15	6½	Rubbing machines.....	15	6½
Cutting machines.....	20	5	Running-in machines.....	15	6½
Dehairing machines.....	20	5	Sanding machines.....	15	6½
Dies.....	2	50	Scarfing machines.....	15	6½
Drums.....	15	6½	Scouring machines.....	17	6
Dryers.....	20	5	Scratching machines.....	20	5
Dust collectors.....	20	5	Setting-out or oiling-off machines.....	15	6½
Edging machines.....	12	8½	Sewing or stitching machines.....	15	6½
Embossing machines.....	25	4	Shaving machines.....	18	5½
Eyeteleting machines.....	15	6½	Shaving machines, general use.....	15	6½
Fastening machines:			Slitting machines.....	18	5½
Button.....	12	8½	Softening machines.....	20	5
Snap.....	20	5	Splitting machines:		
Fillers:			Band knife.....	20	5
Bottom.....	20	5	Straight knife.....	18	5½
Heel.....	15	6½	Staking machines.....	16	6¼
Finishing machines.....	16	6¼	Stamping, size or bottom, ma- chines.....	20	5
Fleshing machine.....	18	5½	Steamers.....	10	10
Flexing machines.....	25	4	Stretching machines.....	15	6½
Folding machines.....	15	6½	Stripping machines.....	12	8½
Forms.....	25	4	Tables.....	20	5
Frames.....	8	12½	Tack and nail machines.....	10	10
Fudging machines.....	8	12½	Tack pullers.....	12½	8
Fur machines.....	12	8½	Tanks.....	20	5
Gaugers, heel.....	8	12½	Testers.....	20	5
Groovers and bevelers, welt.....	8	12½	Treeing machines.....	20	5
Hammers, power.....	15	6½	Trimming machines.....	18	5½
Heaters.....	20	5	Trucks, hide and leather.....	10	10
Humidifiers.....	20	5			

Manufacturing—Continued

LEATHER AND LEATHER PRODUCTS—Continued

	Prob- able useful life	Depre- ciation rate		Prob- able useful life	Depre- ciation rate
Years	Per cent		Years	Per cent	
Turning machines.....	20	5	Waxers.....	20	5
Vats.....	25	4	Wetting machines.....	30	3¼
Ventilators.....	15	6½	Whitening machines.....	20	5
Washing machines:			Winders.....	8	12½
Hair.....	15	6½			
Leather.....	30	3¼			

LUMBER AND WOOD PRODUCTS

Basket machinery.....	14	7	Hoists and cranes.....	20	5
Bending machines.....	20	5	Jointers.....	20	5
Blowers.....	15	6½	Kilns, dry.....	18	5½
Boring machines.....	20	5	Lathes.....	20	5
Bowing machines.....	20	5	Loaders, log.....	15	6½
Buggies, lumber.....	13	7½	Mill machines, shingle.....	20	5
Burners, refuse.....	20	5	Mitering machines.....	17	6
Cars, logging.....	10	10	Mortisers.....	20	5
Carriages, log.....	18	5½	Molders.....	20	5
Carriages for resaw.....	18	5½	Nailing machines.....	15	6½
Carriers, lumber.....	17	6	Niggers, steam.....	18	5½
Chippers.....	17	6	Planers, woodwork.....	20	5
Chucking machines.....	18	5½	Presses.....	20	5
Cleating machines.....	10	10	Reamers.....	18	5½
Cloppers for veneering.....	20	5	Sanders.....	17	6
Cools, hoop.....	14	7	Saw frames.....	18	5½
Conveyors, lumber, slab and saw- dust.....	20	5	Setting-up forms, cooperage.....	20	5
Cranes, locomotives.....	18	5½	Shapers.....	20	5
Crate machines.....	17	6	Shotgun, feed.....	18	5½
Cylinders, crosscutting.....	20	5	Skidders, steam.....	15	6½
Dado machines.....	18	5½	Stickers.....	20	5
Decks, log.....	10	10	Stretchers, band saw.....	18	5½
Dovetailing machines.....	20	5	Tapering machines.....	20	5
Dowel making and setting ma- chines.....	17	6	Tenoning machines.....	20	5
Edgers.....	18	5½	Tongue and groove machines (staves).....	20	5
Filing machines.....	17	6	Trimmers, box.....	18	5½
Hogs.....	14	7	Turners, log.....	18	5½

METAL PRODUCTS AND PROCESSES

Accumulators.....	20	5	Burring machines.....	17	6
Agitators.....	15	6½	Carriers, gravity.....	20	5
Annealing boxes.....	8	12½	Cars, industrial.....	10	10
Babbiting machines.....	16	6¼	Casting machines.....	15	6½
Balancing machines.....	20	5	Centering machines.....	17	6
Barrels, tumbling.....	15	6½	Chucking machines:		
Beading machines.....	17	6	Automatic.....	20	5
Benches.....	10	10	Multiple spindle.....	15	6½
Bending machines:			Chucks, drill and lathe.....	5	20
Angle, eye, bar, circle, or spiral.....	15	6½	Coiling machines.....	18	5½
Sheet metal.....	22	4½	Converters (for steel).....	18	5½
Bins and hoppers.....	20	5	Conveyors:		
Concrete.....	33	3	Belt.....	14	7
Steel.....	22	4½	Bucket or chain.....	15	6½
Timber.....	10	10	Coping machines.....	20	5
Blowers.....	15	6½	Core-making machines.....	20	5
Blowpipes, brazing, cutting, and welding.....	10	10	Cotter-pin machines.....	25	4
Boring machines.....	18	5½	Cranes:		
Boring and turning mills.....	20	5	Electric.....		
Brakes, metal forming.....	15	6½	Traveling.....	20	5
Breakers, fiber.....	25	4	Truck mounted.....	18	5½
Broaching machines.....	15	6½	Gantry, electric.....	15	6½
Buffing machines.....	15	6½	Jib.....	15	6½
Bulldozers.....	20	5	Ladle.....	20	5
Burners, oil and gas.....	15	6½	Locomotive.....	18	5½
			Monorail.....	20	5
			Crimping machines.....	20	5
			Crushers.....	15	6½

Manufacturing—Continued

METAL PRODUCTS AND PROCESSES—Continued

	Prob- able useful life	Depre- ciation rate		Prob- able useful life	Depre- ciation rate
Years	Per cent		Years	Per cent	
Cupolas.....	20	5	Jointers, wood.....	20	5
Cut-off machines.....	20	5	Keyseaters.....	20	5
Cutters:			Kilns:		
Bolt.....	15	6½	Dry, metal.....	20	5
Mixers, slingers, and strippers			Foundry.....	25	4
for sand.....	10	10	Rotary.....	15	6½
Cutting machines, cam, gear and			Ladles:		
pipe.....	18	5½	Hot metal.....	12	8½
Cutting and welding apparatus.....	10	10	Steel.....	11	9
Derricks.....	20	5	Lapping machines.....	18	5½
Die-casting machines.....	15	6½	Lathes:		
Die-cutting machines, automatic.....	20	5	Automatic.....	14	7
Dies.....	6	16½	Bench.....	15	6½
Die sinkers.....	15	6½	Engine.....	10	6½
Drawing, coiling, and spiralling			Roll.....	20	5
machines, wire.....	17	6	Spinning.....	18	5½
Drills:			Turret.....	16	6½
Automatic.....	20	5	Woodworking.....	20	5
Bench.....	20	5	Loaders, coal.....	20	5
Heavy duty.....	17	6	Locomotives, steam or electric		
Horizontal.....	17	6	(all gauges).....	15	6½
Multiple spindle.....	20	5	Magnets, lifting.....	15	6½
Portable electric or pneu-			Mandrels, plain or expanding.....	14	7
matic, hand.....	5	20	Milling machines:		
Radial.....	20	5	Automatic.....	13	7½
Sensitive.....	17	6	Die trimming and sinking.....	15	6½
Dryers:			Hand.....	14	7
Centrifugal.....	10	10	Horizontal.....	20	5
Ladle.....	15	6½	Multiple spindle.....	15	6½
Drying machines, continuous can.....	15	6½	Planer type.....	20	5
Dumping machines, foundry pot.....	10	10	Thread.....	18	5½
Dust-collector systems.....	20	5	Universal.....	20	5
Enameling machines.....	15	6½	Vertical.....	20	5
Engraving machines.....	15	6½	Mills, wire flattening.....	15	6½
Etching machines.....	17	6	Mixing machines, sand and con-		
Filing machines.....	17	6	crete.....	10	10
Filters.....	20	5	Molding machines.....	12	8½
Flange formers.....	17	6	Nailing machines.....	15	6½
Flasks, metal.....	10	10	Nail-making machines.....	10	10
Forges:			Nut and bolt machines.....	15	6½
Blacksmith's.....	20	5	Ovens:		
Portable.....	10	10	Annealing.....	16	6½
Forging and upsetting machines.....	18	5½	Core.....	18	5½
Forming machines.....	20	5	Preheating.....	15	6½
Furnaces:			Pans:		
Annealing.....	16	6½	Dump with air hoist.....	15	6½
Blast.....	20	5	Tote.....	5	20
Carbonizing.....	15	6½	Pickling machines.....	17	6
Crucible.....	18	5½	Planers, metal.....	18	5½
Electric.....	18	5½	Plating machines.....	15	6½
Enameling.....	20	5	Pointers.....	12	8½
Forging.....	22	4½	Polishing machines.....	15	6½
Open hearth.....	25	4	Pots, melting.....	10	10
Porcelain enameling.....	5	20	Presses:		
Galvanizing machines.....	10	10	Arbor.....	20	5
Gas producers.....	15	6½	Bench straightening.....	18	5½
Gear-cutting machines.....	18	5½	Drop forging and forming.....	20	5
Grinding machines.....	15	6½	Hydraulic.....	20	5
Grooving machines.....	18	5½	Multiple plunger.....	17	6
Hammers:			Scrap bundling.....	22	4½
Belt or motor drive.....	10	10	Profiling machines.....	15	6½
Drop.....	15	6½	Punching machines.....	15	6½
Steel forging.....	18	5½	Rammers.....	10	10
Heading and forging machines.....	18	5½	Rams, hydraulic for tunnel kiln.....	18	5½
Heaters, ladle or pit, oil fired.....	10	10	Reaming machines.....	20	5
Hemming machines.....	15	6½	Ring machines, piston.....	15	6½
Hobbing machines.....	18	5½	Rivet and bolt clippers.....	15	6½
Hoists:			Riveters.....	15	6½
Air, chain and electric (small			Rivet-making machines.....	18	5½
units).....	13	7½	Rolling machines, cold rolling,		
Skip, steam or electric.....	20	5	forming or shaping.....	20	5
Honing machines.....	20	5	Sand-blast equipment.....	10	10
Insulating machines.....	15	6½	Sanders.....	15	6½
Jacks, screw and hydraulic.....	16	6½	Saw filing, setting, and sharpen-		
Jarring machines.....	10	10	ing machines.....	17	6
Jigs.....	10	10			

Manufacturing—Continued

METAL PRODUCTS AND PROCESSES—Continued

	Prob- able useful life	Depre- ciation rate		Prob- able useful life	Depre- ciation rate
Years	Per cent		Years	Per cent	
Saws:			Strippers, wire.....	15	6½
Metal working.....	15	6½	Tanks:		
Woodworking.....	20	5	Acetylene generator.....	10	10
Scales:			Acid.....	10	10
Automatic or counter.....	10	10	Concrete or masonry.....	40	2½
Platform, dormant.....	20	5	Steel.....	25	4
Platform, portable.....	15	6½	Wood.....	20	5
Screens, revolving or vibrating.....	10	10	Tapping machines.....	18	5½
Screw machines.....	15	6½	Tenoning machines.....	20	5
Seaming machines.....	15	6½	Testing machines.....	20	5
Seating machines, valve heads.....	15	6½	Thread-cutting machines.....	18	5½
Separators.....	18	5½	Trucks:		
Sewing machines.....	15	6½	Electric.....	10	10
Shapers.....	18	5½	Hand.....	10	10
Shearing machines.....	15	6½	Warehouse and barrel.....	12½	8
Shearing machines, hydraulic.....	20	5	Tumbling mills (steel frame,		
Slitting machines.....	18	5½	wood box).....	15	6½
Slotting machines.....	18	5½	Upsetting machines.....	18	5½
Spike machines.....	15	6½	Vats:		
Spinning machines, nut.....	15	6½	Bolling.....	12½	8
Spray booths, paint.....	15	6½	Plating.....	15	6½
Spraying equipment, paint.....	10	10	Washer machines, lock.....	15	6½
Spring-making machines.....	18	5½	Washing machines, metal.....	20	5
Squaring machines.....	15	6½	Winches, electric, pneumatic or		
Squeezers.....	15	6½	steam.....	18	5½
Stapling machines.....	15	6½	Winding machines.....	17	6
Straighteners, wire.....	15	6½			

PRINTING AND PUBLISHING OF JOB WORK, MAGAZINES, AND NEWSPAPERS

Addressing and mailing machines.....	15	6½	Presses:		
Balers, paper.....	15	6½	Hand.....	20	5
Binder machines.....	15	6½	Power.....	15	6½
Blowers.....	15	6½	Rolling machines, matrix.....	10	10
Boxes, casting.....	10	10	Router.....	10	10
Casting machines:			Ruling machines.....	15	6½
Lead and rule.....	10	10	Scales:		
Slag.....	15	6½	Platform.....	20	5
Conveyors.....	15	6½	Platform, portable.....	15	6½
Cranes.....	15	6½	Scorchers:		
Cutters.....	15	6½	Gas-fired.....	3	33½
Cylinders, finishing.....	20	5	Plate, electric.....	10	10
Elevators, hydraulic.....	20	5	Shaving machines, plate.....	10	10
Folders, rotary.....	20	5	Stacking machines.....	10	10
Furnaces, melting.....	13	7½	Stands, ingot.....	20	5
Galleys (steel and brass).....	5	20	Stones, lithoengraving.....	20	5
Mill fixtures.....	10	10	Stitchers.....	10	10
Molders, curved plate.....	10	10	Tables, steam.....	15	6½
Molds, casting, flat.....	15	6½	Trimmers.....	15	6½
Plates, aluminum and zinc.....	6	17	Type faces, metal.....	4	25
Pots, melting:			Typesetting machines.....	15	6½
Electric.....	10	10			
Gas-fired.....	3	33½			

PULP AND PAPER AND PAPER BOARD

Absorbing system, milk of lime.....	10	10	Chests, storage:		
Balers.....	15	6½	Concrete.....	30	3½
Barkers.....	10	10	Steel.....	22	4½
Drum.....	10	10	Wood.....	15	6½
Hand.....	15	6½	Chippers.....	20	5
Beaters.....	20	5	Conveyors:		
Bins, storage, chip.....	30	3½	Inside.....	15	6½
Bleachers.....	15	6½	Outside.....	12	8½
Blowers for chips and refuse.....	10	10	Cookers.....	20	5
Blower systems for heating.....	15	6½	Coolers.....	10	10
Burners, sulphur, acid plant.....	12	8½	Cranes, heavy, hoist and traveling.....	20	5
Calenders.....	22	4½	Crushers, wood.....	13	7½

Manufacturing—Continued

PULP AND PAPER AND PAPER BOARD—Continued

	Prob- able useful life	Depre- ciation rate		Prob- able useful life	Depre- ciation rate
Years	Per cent		Years	Per cent	
Cutters.....	20	5	Presses:		
Cylinder machines, for paper and paper board.....	20	5	Bark.....	7	14
Deckers.....	20	5	Filter.....	15	6½
Diffusers.....	25	4	Hydraulic.....	20	5
Digester linings.....	7	14	Pumps:		
Digesters:			Acid.....	5	20
Indirect.....	22	4½	Centrifugal.....	15	6½
Rotary.....	20	5	Plunger, duplex or triplex.....	18	5½
Vertical, stationary.....	25	4	Pressure.....	15	6½
Drainers.....	30	3½	Vacuum.....	15	6½
Dust collectors.....	20	5	Reels.....	15	6½
Dusters.....	17	6	Rifflers:		
Elevators.....	15	6½	Concrete.....	30	3½
Evaporators:			Wood.....	18	5½
Disk.....	17	6	Save-alls.....	20	5
Multiple effect.....	25	4	Screens:		
Fourdrinier machines.....	20	5	Sliver.....	12½	8
Furnaces, rotary.....	17	6	Rotary.....	15	6½
Grinders.....	20	5	Shredders.....	12	8½
Hoods, machine, paper:			Slashes.....	14	7
Asbestos.....	20	5	Smelters, sulphate process.....	7	14
Wood.....	10	10	Splitters.....	20	5
Jordans.....	18	5½	Stackers, pulpwood.....	14	7
Knotters.....	15	6½	Tanks:		
Kollergangs.....	20	5	Causticizing.....	20	5
Layboys.....	12	8½	Leaching.....	22	4½
Linings (wood) for blow pits.....	8	12½	Mixing (wood).....	12	8½
Machine-shop equipment.....	20	5	Mixing (wood) for clay.....	20	5
Melters, sulphur.....	8	12½	Storage, acid.....	12	8½
Pans:			Storage or washing (concrete).....	30	3½
Causticizing.....	15	6½	Storage or washing (wood).....	15	6½
Wash.....	25	4	Thickeners.....	20	5
Pits, blow.....	30	3½	Thrashers.....	14	7
Concrete.....	20	5	Towers, absorbing system.....	15	6½
Steel tank.....	20	5	Trimmers, paper.....	15	6½
Platers.....	13	7½	Trucks, hand.....	20	10
			Washers, bleach or paper stock.....	18	5½
			Wet machines.....	15	6½
			Winders.....	15	6½

RUBBER GOODS

Autoclaves.....	10	10	Folding machines.....	12½	8
Boards, stock (wood).....	4	25	Furnaces.....	15	6½
Braiding machines.....	15	6½	Grinders, pigment.....	15	6½
Brushing machines.....	15	6½	Hogs, rubber.....	15	6½
Buffing machines.....	15	6½	Hoists, chain.....	15	6½
Building machines.....	14	7	Incinerators.....	15	6½
Calenders.....	18	5½	Inserting machines.....	15	6½
Cars, heater.....	10	10	Inspecting machines.....	15	6½
Cementing machines.....	10	10	Insulating machines.....	17	6½
Cleaning machines.....	10	10	Ironers, fabric.....	20	5
Cleaning machines, turbine.....	15	6½	Labeling machines.....	15	6½
Clicking machines.....	14	7	Mills, mixing or warming:		
Conveyors.....	15	6½	Light duty.....	17	6
Covering machines.....	13	7½	Heavy duty.....	15	6½
Crackers, rubber.....	15	6½	Mixers:		
Cranes:			Large.....	17	6
Jib.....	15	6½	Small.....	15	6½
Locomotive.....	18	5½	Ovens.....	15	6½
Overhead traveling.....	20	5	Presses, cold.....	20	5
Cutting machines:			Pulverizers.....	15	6½
Bale, hydraulic.....	18	5½	Reeling machines.....	15	6½
Cloth, electric.....	13	7½	Refiners, roll type.....	15	6½
Deflating machines for inner tubes.....	10	10	Rolling machines.....	14	7
Devulcanizers, reclaimed rubber.....	15	6½	Sealing machines.....	14	7
Dipping machines.....	10	10	Separators.....	14	7
Disintegrators.....	15	6½	Sewing machines.....	15	6½
Drums.....	12	8½	Sheeters.....	15	6½
Dryers.....	14	7	Sifters.....	15	6½
Dusting machines, including chalking.....	15	6½	Skiving machines.....	13	7½
Eyeletting machines.....	15	6½	Sitting machines.....	15	6½
Flipping machines.....	10	10	Stands.....	10	10
			Strainers.....	12½	8½

Manufacturing—Continued

RUBBER GOODS—Continued

	Prob- able useful life	Depre- ciation rate		Prob- able useful life	Depre- ciation rate
Years	Per cent		Years	Per cent	
Stretching machines.....	12½	8	Trucks.....	10	10
Stripping machines.....	10	10	Varnishing machines.....	15	6½
Tables, liner, rerolling.....	15	6½	Vulcanizers.....	15	6½
Tanks, cement.....	20	5	Washers.....	15	6½
Treading machines.....	14	7	Winding machines.....	15	6½
Trimming machines.....	15	6½	Wrapping machines.....	12½	8
Tube machines.....	15	6½			

STONE, CLAY, AND SAND PRODUCTS—CEMENT, CERAMICS, GLASS, GYPSUM, AND LIME AND LIMESTONE

Agitators.....	15	6½	Hammers, air.....	15	6½
Augers.....	14	7	Heaters, electric blower.....	10	10
Autoclaves.....	10	10	Hoists, drum.....	14	7
Automatic stoverooms.....	10	10	Horses and mules.....	8	12½
Baggers.....	15	6½	Houses, batch.....	25	4
Beaters, tub.....	15	6½	Hydrators.....	15	6½
Benders, wire.....	18	5½	Jigs.....	10	10
Blacksmith shop equipment.....	15	6½	Kettles.....	15	6½
Block machines.....	18	5½	Kilns.....	15	6½
Blowers.....	15	6½	Lehrs.....	15	6½
Blungers.....	12	8½	Loading machines.....	10	10
Bottle machines.....	10	10	Machine shop equipment.....	20	5
Brick-making machines.....	12½	8	Mangles.....	12	8½
Buggies.....	12½	8	Mills.....	15	6½
Bundling machines.....	18	5½	Mixers.....	14	7
Burners.....	15	6½	Molds.....	5	20
Calciners, continuous.....	15	6½	Molds, hydraulic.....	12	8½
Cars:			Mud machines.....	12½	8
Batch.....	12½	8	Ovens, flattening.....	10	10
Dryer or kiln.....	15	6½	Packers.....	10	10
Mine.....	10	10	Pallets and trays.....	8	12½
Steel.....	10	10	Pans, dry.....	15	6½
Wood.....	5	20	Plungers.....	10	10
Transfer.....	10	10	Polishers.....	12½	8
Carts.....	8	12½	Presses.....	20	5
Casting and rolling tables.....	12½	8	Pullers, car.....	20	5
Charging machines.....	10	10	Pulverizers.....	15	6½
Controllers, temperature, auto- matic.....	10	10	Pumps.....	15	6½
Conveyors.....	15	6½	Pumps, clay.....	10	10
Coolers.....	13	7½	Reels.....	20	5
Crackers, pot.....	18	5½	Riddles, gyratory.....	10	10
Cranes, traveling.....	20	5	Sack-handling machine.....	10	10
Crushers.....	15	6½	Sand-blast equipment.....	10	10
Cut-off machines.....	14	7	Sanders.....	15	6½
Cutters, lens.....	7	14	Saws.....	15	6½
Cutting machines.....	14	7	Seales:		
Cutting machines, rock lath.....	20	5	Platform.....	20	5
Disintegrators.....	8	12½	Portable.....	15	6½
Drag lines:			Screens.....	10	10
Heavy.....	20	5	Separators:		
Light.....	10	10	Air.....	10	10
Medium.....	15	6½	Magnetic.....	14	7
Drills:			Sewing machines.....	20	5
Lens.....	7	14	Shapers.....	15	6½
Rock, tripod.....	5	20	Shears, hand lever.....	10	10
Well.....	10	10	Shovels, electric or steam.....	15	6½
Dryers.....	11	9	Sieves.....	8	12½
Dryers, rotary.....	15	6½	Sifters, revolving.....	10	10
Duster machines, bag.....	15	6½	Sweeping systems.....	15	6½
Dust collectors.....	20	5	Tables, drawing, grinding, or polishing.....	12½	8
Elevators:			Tanks.....	20	5
Bucket.....	15	6½	Tanks:		
Screw.....	18	5½	Mixing glaze.....	10	10
Engines, internal combustion.....	14	7	Oil.....	30	3½
Feeders.....	12½	8	Slurry.....	16	6½
Filter presses.....	15	6½	Storage.....	20	5
Forms.....	10	10	Storage.....		
Furnaces.....	15	6½	Concrete.....	50	2
Furnaces, pot.....	12½	8	Water (tower).....	25	4
Grinders.....	15	6½	Tile machines.....	17	6

Manufacturing—Continued

STONE, CLAY, AND SAND PRODUCTS—CEMENT, CERAMICS, GLASS, GYPSUM, AND LIME AND LIMESTONE—Continued

	Prob- able useful life	Depre- ciation rate		Prob- able useful life	Depre- ciation rate
	Years	Per cent		Years	Per cent
Tipples:			Trucks	10	10
Steel	25	4	Tubs, lime	15	6½
Wood	15	6½	Turntables	15	6½
Tractors	6	16½	Tying machines, bag	20	5
Tramroads	5	20	Washers	15	6½
Tramways, aerial	15	6½			
Trippers, automatic	10	10			

TEXTILES, COTTON, WOOL, AND SILK—DYEING AND BLEACHING

Aging machinery	33	3	Mixers, wet	20	5
Beetling machinery, wool beetlers	30	3½	Napping machinery	20	5
Blowers	15	6½	Padders	33	3
Boards, hosiery boarding machine	10	10	Polishing machinery	20	5
Brushing equipment	28	3½	Pots	13	7½
Calenders	33	3	Presses:		
Cleaners and scouring machines, wool industry	25	4	Flat plate, automatic printing	20	5
Crabbers, worsted	28	3½	Hydraulic or power	25	4
Croppers and shearers, wool shearing	28	3½	Pressing machines, steam and electric	20	5
Doublers	28	3½	Purifiers	13	7½
Dryers:			Scales, platform	20	5
Can	33	3	Scutchers and openers	28	3½
Wool	17	6	Shakers	17	6
Extractors	10	10	Singeing machines	28	3½
Filters, chemical	15	6½	Soaping machines	22	4½
Finishers:			Squeezers	22	4½
Dry	25	4	Steaming equipment	13	7½
Wet	20	5	Steeping machines	22	4½
Folders and cutters	28	3½	Tables, steaming	22	4½
Fullers and millers	20	5	Tanks:		
Gummers	20	5	Steel	18	5½
Inspecting machines	28	3½	Wood	10	10
Jigs, dyeing	20	5	Tentering frames	20	5
Kiers	33	3	Ventilating equipment	20	5
Kneaders, silk	25	4	Washers:		
Lustering machinery	30	3½	Back	17	6
Mangles	33	3	Wool	13	7½
Measuring machinery	33	3	Washing and dyeing machine, rotary	20	5
Mercerizing machinery	22	4½			

TEXTILE, COTTON, WOOL, SILK—WEAVING AND KNITTING

Balling and winding machines	28	3½	Fulling machines	20	5
Banding machines	28	3½	Gins, cotton	20	5
Beating machines	25	4	Grinders, card and napper machinery	25	4
Blamire	20	5	Hanking machines	25	4
Blenders	25	4	Hardeners	20	5
Boxes, preparing	15	6½	Humidifying systems	17	6
Braiding machines	20	5	Inspecting machines	28	3½
Breakers, bale	25	4	Knitting machines, circular	13	7½
Burring machines	25	4	Knitting machinery, flat, automatic	17	6
Carding machinery	30	3½	Lacers	13	7½
Combs	20	5	Lap machinery	33	3
Crocheting machines	30	3½	Looms	30	3½
Cutters and folders	13	7½	Lustering machines	30	3½
Cutting machinery, felt goods	28	3½	Measuring machines	33	3
Doubling machines	15	6½	Mixer machinery	22	4½
Dressing machines	25	4	Mounting machines	25	4
Dust-collector systems	20	5	Mules, spinning	30	3½
Embroidering machines	13	7½	Presses	28	3
Felt and paper making machines	22	4½	Quillers	20	5
Finishing machines, rope	20	5	Reels	20	5
Fish-line machines	25	4	Rope machines	20	5
Frames, roving, spinning, twisting	30	3½	Rope walk, complete	20	5

Manufacturing—Continued

TEXTILE, COTTON, WOOL, SILK—WEAVING AND KNITTING—Continued

	Prob- able useful life	Depre- ciation rate		Prob- able useful life	Depre- ciation rate
	Years	Per cent		Years	Per cent
Scales, platform	20	5	Strippers, card	30	3½
Sewing machines	10	10	Tearing machinery	25	4
Shearing machines	25	4	Teasers	25	4
Slashers	30	3½	Throwing machinery	20	5
Slifters	25	4	Ventilating systems	20	5
Slubbers	30	3½	Warping machinery	30	3½
Spoolers	30	3½	Water-proofing machines	20	5
Stranders	20	5	Waxing machines	20	5
Stretching machines (frames)	20	5	Winders	20	5

TOBACCO, CIGARS, CIGARETTES, ETC.

Banding machines, cigar	10	10	Humidifiers, tobacco	12	8½
Box machines	15	6½	Labeling machines, cigarette or cigar packages	15	6½
Bunch machines, tobacco	10	10	Mills, snuff	20	5
Casing machines, tobacco	12	8½	Mixing machines, tobacco	20	5
Cigar-making machines	20	5	Ordering machines, tobacco	15	6½
Cigarette machines	15	6½	Packers, tobacco	20	5
Cutting machines, tobacco	15	6½	Packing machines, cigarette	15	6½
Dissolvers, licorice and sugar gums	13	7½	Presses, hydraulic	20	5
Dressing machines, tobacco	12	8½	Pressing machines, cigar	12	8½
Dryers, furnace, gas, or steam type	20	5	Reels, bolting snuff	17	6
Flatteners, stem tobacco	20	5	Sealing machines for cases	15	6½
Grading and sifting machines, tobacco	12	8½	Stemming machines, tobacco	15	6½
Granulators, tobacco	15	6½	Stripping and booking machines, tobacco	20	5
Hoisting machines	20	5	Wrapping machines	15	6½

Mining and quarrying

MINES AND QUARRIES EXCEPT SAND AND GRAVEL

	Prob- able useful life	Depre- ciation rate		Prob- able useful life	Depre- ciation rate
	Years	Per cent		Years	Per cent
Agitators	15	6½	Cutting and welding apparatus, oxy-acetylene	10	10
Blacksmith shop equipment	15	6½	Drag line excavators (light)	10	10
Blowers	15	6½	Dredges:		
Breakers:			Steel	20	5
Concrete or steel	33	3	Wood	14	7
Wood	15	6½	Drills, rock, air or steam, mounted	5	20
Briquetting machinery	15	6½	Dryers	10	10
Cages:			Dumps:		
Car	14	7	Crossover	10	10
Self-dumping	5	20	Rotary—		
Carpenter shop equipment	20	5	Heavy	15	6½
Cars, mine:			Light	10	10
Steel	10	10	Elevators, bucket	10	10
Wood	5	20	Engines, haulage	12½	8
Classifiers	10	10	Filters, pressure or vacuum	15	6½
Coal-cutting machines	12½	8	Flotation machines	10	10
Convertors, copper	16	6½	Framers, timber	15	6½
Conveyors	12½	8	Furnaces:		
Cranes:			Blast	20	5
Jib	15	6½	Melting	12½	8
Locomotive and tractor	18	5½	Muffle	10	10
Traveling, gantry and bridge	20	5	Roasting	20	5
Crushers:			Reverberatory	16	6½
Gyratory or jaw	15	6½			
Roll	10	10			

Mining and quarrying—Continued

MINES AND QUARRIES EXCEPT SAND AND GRAVEL—Continued

	Prob- able useful life	Depre- ciation rate		Prob- able useful life	Depre- ciation rate
Years	Per cent		Years	Per cent	
Head frames:			Machine shop equipment	20	5
Steel	30	3¼	Mills, pebble, ball or rod	15	6¾
Wood	15	6¾	Mules	5	20
Hoists:			Ovens, electric	15	6¾
Air tugger	7	14	Presses, filter	15	6¾
Gasoline or oil	10	10	Scales, platform, dormant	20	5
Portable and semiportable, electric	10	10	Scrappers:		
Stationary			Slip	2	50
Air	13	7½	Wheel	10	10
Electric or steam	20	5	Screens	10	10
Houses, miners':			Separators:		
Box type	15	6¾	Magnetic	14	7
Ceiled and weatherboarded	25	4	Spiral, coal	10	10
Lathed and plastered	30	3¼	Shovels, electric or steam	15	6¾
Masonry	40	2½	Skips, hoisting	5	20
Jigs	12½	8	Tables, concentrating	12½	8
Kilns, lime	15	6¾	Tanks:		
Larries	15	6¾	Galvanized iron	10	10
Loaders, mechanical	7	14	Steel	25	4
Locomotives:	10	10	Wood	15	6¾
Electric			Thickeners:		
Storage battery	10	10	Concrete	33	3
Trolley	12½	8	Steel	15	6¾
Gasoline and oil	10	10	Tipples:		
Steam			Steel	30	3¼
Gear drive	15	6¾	Wood	15	6¾
Rod drive	25	4	Tramways, aerial	15	6¾
			Wagons	7	14

OIL AND GAS—DEVELOPMENT

Boilers:			Generators, and lighting equip- ment, electric	4	25
Bad water	2	50	Irons, rig	5	20
Good water	5	20	Motors	10	10
Derricks:			Pipe lines, fuel and water	4	25
Steel	8	12½	Pumps:		
Wooden			Boiler feed	4	25
Bolted	6	16¾	Slush	4	25
Spiked	4	25	Tanks, fuel and water, portable	4	25
Drilling equipment, cable-tool	4	25	Tools:		
Core	4	25	Clean-out, cable	4	25
Portable	8	12½	Drilling, cable	4	25
Rotary	4	25	Fishing, cable	4	25
Engines:					
Gas or gasoline	6	16¾			
Oil	10	10			
Steam	8	12½			

OIL AND GAS—PRODUCTION

Casing	10	10	Power plants, for well pumping	10	10
Control heads	6	16¾	Pulling machines	8	12½
Derricks, pumping:			Pumping units, electrical	12	8¼
Steel	11	9	Regulators, gas, field	10	10
Wood	8	12½	Rods:		
Dewatering apparatus, gas	10	10	Shackle	8	12½
Engines:			Sucker	3	33¾
Gas or gasoline	8	12½	Separators, oil or gas	10	10
Steam	10	10	Tanks	10	10
Jacks, pumping	10	10	Transformers and lines, electric	12	8¼
Lift equipment, gas and air	6	16¾	Treating plants	5	20
Meters, field	10	10	Tubing and packers	8	12½
Motors, electric	12	8¼	Vacuum plants	8	12½
Pipes, flow lines	10	10			

Mining and quarrying—Continued

OIL AND GAS—REFINING

	Prob- able useful life	Depre- ciation rate		Prob- able useful life	Depre- ciation rate
Years	Per cent		Years	Per cent	
Agitators	16	6¼	Still—Continued.		
Carbon, black plants	12½	8	Steam	15	6¾
Condensers	15	6¾	Tube or pipe	12	8¼
Exchangers, heat	15	6¾	Vacuum	15	6¾
Filtering plants	20	5	Tanks:		
Gasoline plants, natural gas	12½	8	Compounding	20	5
Pipes, interunit lines, small diam- eter	15	6¾	Storage	20	5
Pumps	15	6¾	Treating	16	6¼
Still:			Towers, scrubbing	15	6¾
Cracking	8	12½	Traps, gas and water	12	8¼
Fire	15	6¾	Wax plants	20	5

OIL AND GAS—TRANSPORTING

Meters and regulators	20	5	Pump stations:		
Pipe lines:			Gas	25	4
Gathering	10	10	Gathering	16	6¼
High sulphur oils, tributary	10	10	Main line	25	4
Tributary	16	6¼	Tank cars, railroad	20	5
Trunk	25	4	Tanks:		
Pumps, small, field	8	12½	Concrete	33	3
			High sulphur oils, steel	10	10
			Ordinary oil, steel	20	5

OIL AND GAS—MARKETING

Compressors, air, small	8	12½	Pumps, filling station	10	10
Marketing equipment, oil	15	6¾	Racks, loading	12	8¼
Meters, gas	20	5	Regulators, gas distribution	20	5
Pipe:			Tanks, storage:		
Gas distribution lines	28	3½	Horizontal, cylindrical	25	4
Lines	20	5	Underground	10	10

SAND AND GRAVEL—LAND OPERATIONS

Batchers	5	20	Dryers	11	9
Bins:			Engines, gas	10	10
Concrete or steel	25	4	Frogs and switches	15	6¾
Steel and wood	20	5	Hoists:		
Wood	15	6¾	Air, stationary	13	7¼
Blowers	15	6¾	Chain	12	8¼
Burners, gas or oil	15	6¾	Electric	20	5
Cars:			Horses	8	12½
Steel, railroad type	20	5	Locomotives:		
Steel	10	10	Electric trolley	12½	8
Wood	5	20	Gas	10	10
Carts	8	12½	Steam, rod drive	25	4
Classifier plants:			Pumps, centrifugal:		
Steel	20	5	Sand	5	20
Wood	15	6¾	Water	20	5
Concrete block machines	5	20	Scales, platform, dormant	20	5
Conveyors	15	6¾	Screens	10	10
Cranes:			Separators, sand	13	7¼
Caterpillar	15	6¾	Shovels:		
Gantry (large units)	20	5	Electric or steam	20	5
Locomotive	18	5¼	Gas	12½	8
Traveling electric	20	5	Tanks:		
Crushers, rock or stone	20	5	Above ground (steel)	25	4
Drag lines:			Underground (steel)	10	10
Heavy	20	5	Tractors	10	10
Light	10	10	Washers	15	6¾
Medium	15	6¾			

Mining and quarrying—Continued

SAND AND GRAVEL—MARINE OPERATIONS

	Prob- able useful life	Depre- ciation rate		Prob- able useful life	Depre- ciation rate
	Years	Per cent		Years	Per cent
Barges:			Scows:		
Steel	30	3½	Steel hull	30	3½
Wooden	20	5	Wood hull	20	5
Boats, hoist or derrick	20	5	Tugs:		
Docks, wood	10	10	Gas or oil—		
Dredges:			Steel	25	4
Steel hull	30	3½	Wood	20	5
Wood hull	25	4	Steam—		
Lighters:			Steel	30	3½
Steel	25	4	Wood	25	4
Wood	20	5			

Service

AMUSEMENT PARKS, ETC.

	Prob- able useful life	Depre- ciation rate		Prob- able useful life	Depre- ciation rate
	Years	Per cent		Years	Per cent
Boat ride	15	6½	Lockers, steel	12	8½
Boats:			Mills, old	15	6½
Power	12	8½	Organs and pianos	10	10
Row	5	20	Pavilions:		
Carrouseles	15	6½	Fireproof	40	2½
Caterpillars	8	12½	Frame	20	5
Coaster dips	15	6½	Pergolas	15	6½
Derbies, Great American	15	6½	Piers, amusement	33	3
Dippers, big	15	6½	Pools, swimming	15	6½
Grand stands:			Scoters	15	6½
Concrete or steel	30	3½	Slides, kiddie	15	6½
Wood	15	6½	Swings, aero	15	6½
Harness, saddles and robes	10	10	Tanks:		
Houses, bath:			Steel	30	3½
Brick, concrete, or masonry	33	3	Wood	15	6½
Wood	20	5	Wheels, Ferris	15	6½
Incinerators	10	10	Whips	10	10
Laundry plants	16	6½			

BARBER SHOPS AND BEAUTY PARLORS

	Prob- able useful life	Depre- ciation rate		Prob- able useful life	Depre- ciation rate
	Years	Per cent		Years	Per cent
Chairs:			Mirrors:		
Barber	12	8½	Marble frame	15	6½
Bobbing	10	10	Wood frame	10	10
Waiting	8	12½	Tables, manicure	10	10
Clippers, electric	4	25	Vibrators	4	25
Dryers, hair	5	20	Waving machines, permanent	5	20
Massage machines	4	25			

HOTELS AND RESTAURANTS

	Prob- able useful life	Depre- ciation rate		Prob- able useful life	Depre- ciation rate
	Years	Per cent		Years	Per cent
Blankets and spreads	6	16½	Hospital and first-aid equipment	10	10
Carpets and rugs	6	16½	House-cleaning equipment	10	10
Conditioning systems, air	15	6½	Kitchen equipment	10	10
Curtains, draperies, and scarfs	12	8½	Laundry equipment	15	6½
Decorations, sundry	4	25	Refrigeration systems	11	9
Fire-alarm and fire-prevention equipment	20	5	Shades and screens	10	10
Fixtures, light (portable)	8	12½	Silver polishing and plating equipment	10	10
Furniture:			Springs, mattresses, and pillows	9	11
Dining room	12	8½			
Guest room	12	8½			
Lobby	8	12½			

Service—Continued

LAUNDRIES

	Prob- able useful life	Depre- ciation rate		Prob- able useful life	Depre- ciation rate
	Years	Per cent		Years	Per cent
Assembly wheel	10	10	Mangles, or flat work ironer	15	6½
Bins:			Marking machines	15	6½
Metal	30	3½	Molders, collar	15	6½
Wood	20	5	Peating machines	15	6½
Blocking machines, hat	15	6½	Presses	15	6½
Blowers	15	6½	Pumps, steam	15	6½
Booths, marking (metal)	15	6½	Purifiers	14	7
Brushing machines, blanket	15	6½	Scales, platform	20	5
Burners, gas or oil	15	6½	Sewing machines	15	6½
Cabinets, towel	10	10	Softeners, water	20	5
Carding machines	15	6½	Spotting units	10	10
Chutes (metal)	20	5	Starchers	14	7
Clarifiers	14	7	Stretchers, curtain	20	5
Cleaning machines, dry-cleaning solvent	15	6½	Tables	14	7
Cleaning machines, rug	12	8½	Tanks:		
Conveyors	15	6½	Dry (copper)	25	4
Cookers, starch	12	8½	Hot water	20	5
Dampeners	15	6½	Rug dye	12	8½
Dryers	15	6½	Soap	14	7
Dry rooms, conveyor type	15	6½	Trays, identification	10	10
Extractors	15	6½	Trucks:		
Filtration systems	12	8½	Canvas, fiber, or wood	5	20
Fluters, electric	8	12½	Galvanized	10	10
Glove machines	14	7	Monel metal	20	5
Hand irons:			Tubs:		
Electric	6	16½	Granite	14	7
Gas	10	10	Wood	8	12½
Heaters:			Tumblers	15	6½
Gas	10	10	Vacuum machines	15	6½
Hot water	14	7	Washers:		
Ironers	15	6½	Brass	12½	8
Kettles, soap	25	4	Monel metal	15	6½
			Wood	8	12½

MORTUARIAL SERVICES

	Prob- able useful life	Depre- ciation rate		Prob- able useful life	Depre- ciation rate
	Years	Per cent		Years	Per cent
Draperies	8	12½	Harness	7	14
Embalming equipment	10	10	Organs:		
Furniture and fixtures	20	5	Pipe	20	5
Garage equipment	10	10	Reed	10	10
Grave equipment	5	20	Retorts	25	4
Greenhouses	25	4	Vault-building equipment	10	10

MOTION-PICTURE PRODUCTION

	Prob- able useful life	Depre- ciation rate		Prob- able useful life	Depre- ciation rate
	Years	Per cent		Years	Per cent
Boxes, storage, film	10	10	Printing machines	15	6½
Cameras, motion-picture	10	10	Projectors, motion-picture	12½	8
Cases, camera-carrying (leather)	6	16½	Props and costumes	5	20
Developing machines	10	10	Racks	10	10
Dimmers	8	12½	Reels:		
Dryers	10	10	Film (metal)	5	20
Examination machines, with lenses	20	5	Film drying (wood)	10	10
Filters, photographic	10	10	Reflectors, tilting	20	5
Knives, splicer	15	6½	Renovators, film	10	10
Lamps, Cooper-Hewitt	10	10	Rewinders, film	10	10
Lights, arc	8	12½	Screens, solid	10	10
Measuring machines, film	15	6½	Tanks, developing	10	10
Perforators, film	15	6½	Trunks	4	25
Polishers, film	10	10	Waxers, film	10	10
			Wind machines	20	5

Service—Continued

PHOTOGRAPHERS

	Prob- able useful life	Depre- ciation rate		Prob- able useful life	Depre- ciation rate
	Years	Per cent		Years	Per cent
Cameras:			Lenses.....	20	5
Circuit.....	10	10	Lights, arc.....	8	12½
Copying.....	12½	8	Lights, Cooper-Hewitt, mercury		
Studio.....	10	10	tubes.....	10	10
View.....	10	10	Printing and developing equip-		
Dryers.....	10	10	ment.....	10	10

SODA FOUNTAINS

	Prob- able useful life	Depre- ciation rate		Prob- able useful life	Depre- ciation rate
	Years	Per cent		Years	Per cent
Carbonators.....	10	10	Silverware.....	5	20
Chairs.....	10	10	Sterilizers and washing tanks.....	10	10
Extractors, electric, fruit juice.....	8	12½	Tables.....	10	10
Mirrors.....	20	5	Toasters, electric.....	5	20
Mixers, soda, light.....	7	14	Trays.....	10	10
Refrigeration, new type.....	20	5	Urns, coffee.....	15	6½
Serving bars.....	12	8½	Waffle irons, electric.....	5	20

THEATERS, LEGITIMATE AND MOTION-PICTURE

	Prob- able useful life	Depre- ciation rate		Prob- able useful life	Depre- ciation rate
	Years	Per cent		Years	Per cent
Cabinets, record and film.....	12½	8	Mirrors.....	20	5
Carpets.....	8	12½	Orchestraphones.....	10	10
Choppers, ticket.....	10	10	Orchestra stands and chairs.....	15	6½
Counterweight systems.....	20	5	Organs.....	10	10
Counting machines.....	10	10	Pianos.....	10	10
Curtains.....			Projectors:		
Asbestos or steel.....	40	2½	Brenkert effect.....	20	5
Machine automatic.....	20	5	Lantern slide.....	20	5
Stage.....	8	12½	Motion picture.....	10	10
Decorations, painted murals, etc.....	12½	8	Registers, ticket.....	10	10
Dimmers, stage.....	8	12½	Rewinders, film.....	20	5
Draperies.....	8	12½	Scenery, stage.....	3	33½
Elevators, orchestra, pits.....	20	5	Seats.....	20	5
Fans, exhaust and ventilating.....	15	6½	Signal systems.....	15	6½
Furniture, lobby and foyer.....	15	6½	Splicers, film.....	20	5
Lights, stage, Kleig, etc.....	20	5	Stereopticons.....	20	5
Linoleum and rubber flooring.....	10	10	Transverters.....	20	5
Mats, rubber and linoleum.....	10	10	Waxers and renovators, film.....	10	10

Public utilities

AVIATION

	Prob- able useful life	Depre- ciation rate		Prob- able useful life	Depre- ciation rate
	Years	Per cent		Years	Per cent
Airplanes.....	5	20	Lights and lighting equipment.....	10	10
Batteries, storage.....	2	50	Machine-shop equipment.....	20	5
Blacksmith shop equipment.....	15	6½	Parachutes:		
Engines, airplane.....	1,200		Cotton.....	2	50
Equipment (instruments) for air-			Silk.....	4	25
planes.....	1,200		Pumps, gasoline.....	10	10
Hangers:			Tractors.....	10	10
Brick or concrete (fireproof).....	30	3½	Trucks.....	7	14
Frame.....	10	10			

¹ Flight hours.

Public utilities—Continued

ELECTRIC LIGHT AND GAS PLANTS; RAILROADS, STEAM AND ELECTRIC; TELEPHONE AND TELEGRAPH; AND WATERWORKS

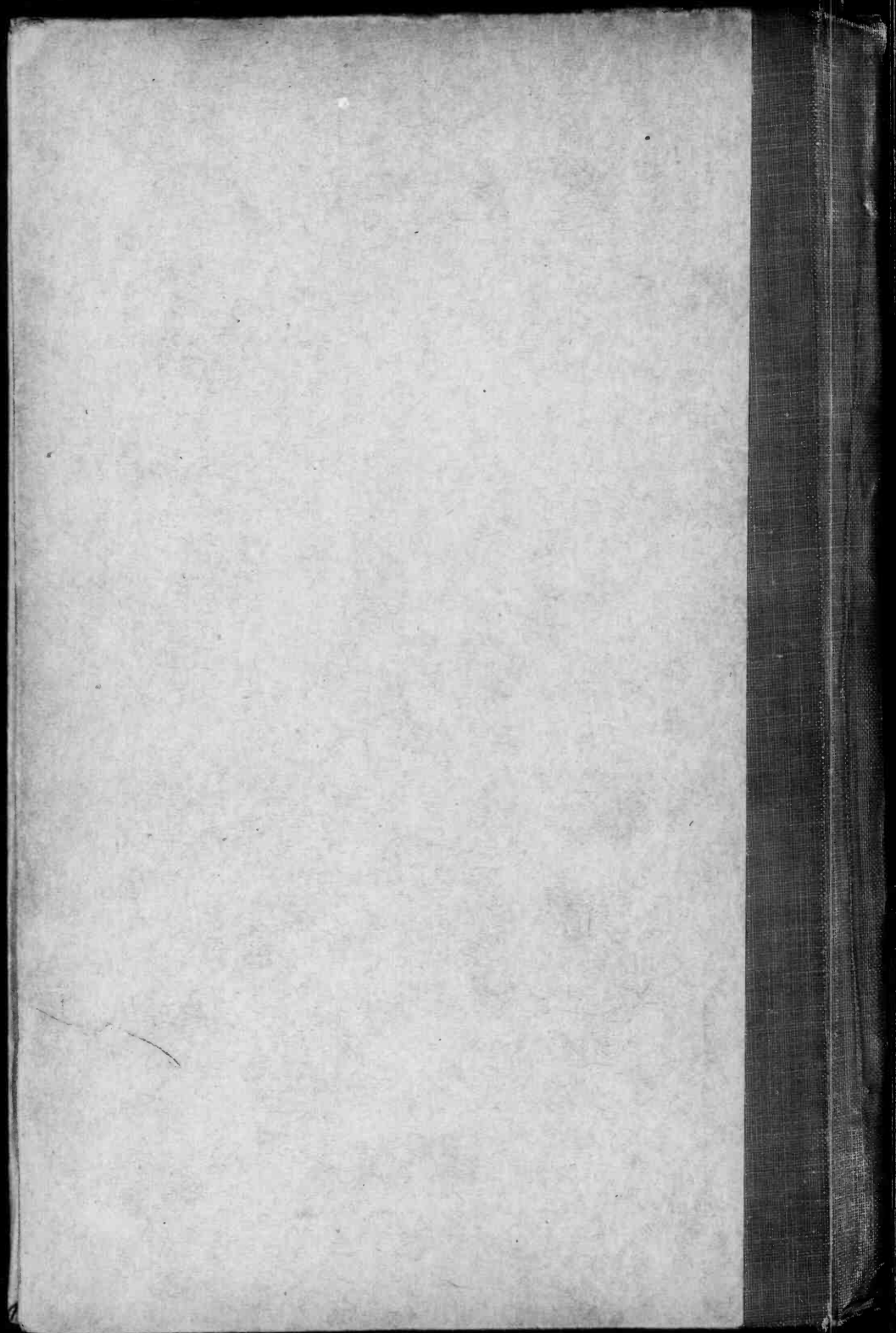
	Prob- able useful life	Depre- ciation rate		Prob- able useful life	Depre- ciation rate
	Years	Per cent		Years	Per cent
Ballast.....	25	4	Machine shop equipment.....	20	5
Batteries:			Pipes:		
Heavy type.....	15	6½	Cast iron—		
Light type.....	10	10	8 inches and larger.....	75	1½
Boards, fuse.....	12½	8	Less than 8 inches diam-		
Booths, installed complete.....	14	7	eter.....	50	2
Bridges:			Concrete or masonry.....	50	2
Masonry or concrete.....	60	1½	Wrought iron and steel—		
Steel.....	40	2½	Less than 6 inches diam-		
Timber.....	16	6½	eter.....	22	4½
Cables:			6 inches and larger.....	33	3
Aerial, power.....	20	5	Poles and towers (steel).....	33	3
Submarine.....	12½	8	Poles:		
Underground.....	30	3½	Concrete.....	50	2
Cars:			Iron and steel.....	33	3
Dining, sleeping, or passen-			Wood, crossoted.....	22	4½
ger.....			Wood, dipped butt.....	20	5
Steel.....	25	4	Wood in earth.....	15	6½
Wood.....	20	5	Protectors, station equipment.....	17	6
Dump and gondola, steel.....	20	5	Rails, with fasteners and joints.....	20	5
Freight—			Rectifiers.....	14	7
Steel body.....	25	4	Reservoirs.....	75	1½
Wood body.....	20	5	Scales, railroad.....	20	5
Refrigerator.....	20	5	Service connections:		
Tank, oil (steel).....	20	5	Domestic and street lighting.....	20	5
Conductors, underground, bar			Gas and water (galvanized).....	33	3
(electric, railway).....	25	4	Sewers.....	50	2
Conduits:			Signals:		
Concrete and vitrified.....	50	2	Automatic.....	12½	8
Fiber or steel.....	25	4	Interlocking.....	16	6½
Cranes:			Railway and gates.....	18	5½
Jib.....	15	6½	Snowsheds.....	20	5
Locomotive.....	18	5½	Tanks and standpipes:		
Overhead traveling.....	20	5	Concrete.....	50	2
Cribs:			Steel.....	30	3½
Concrete.....	50	2	Wood.....	20	5
Timber.....	25	4	Telegraph instruments.....	12½	8
Crossings, railroad.....	20	5	Telephone instruments.....	18	5½
Culverts:			Third rail and attachments.....	33	3
Concrete.....	60	1½	Tickers.....	12½	8
Steel.....	20	5	Ties:		
Wood.....	14	7	Cedar.....	12½	8
Derricks.....	20	5	Fir, pine, and tamarack.....	8	12½
Fences, wood and wire.....	12	8½	Hemlock and mixed oak.....	7	14
Filters:			Steel.....	11	9
Pressure type (steel).....	25	4	Treated.....	14	7
Slow sand-gravity type.....	50	2	White oak.....	11	9
Frames or racks.....	20	5	Trestles or viaducts, steel.....	30	3½
Frogs and switches (railroad).....	14	7	Trestles, timber.....	14	7
Housing, meter.....			Water-treatment equipment,		
Concrete, steel, or masonry.....	50	2	chlorination or other water-		
Wood.....	25	4	treating apparatus.....	10	10
Hydrants:			Wiring:		
Less than 6 inches.....	33	3	Aluminum or bare copper.....	40	2½
6 inches and over.....	50	2	Copper, insulated.....	16	6½
Intercommunicating sets.....	14	7	Iron.....	15	6½
Laboratory equipment.....	15	6½	Trolley.....	20	5
Locomotives:					
Electric—					
Freight.....	20	5			
Passenger.....	25	4			
Oil and gasoline.....	17	6			

PRELIMINARY REPORT ON DEPRECIATION STUDIES

Public utilities—Continued

WATER TRANSPORTATION

	Prob- able useful life	Depre- ciation rate		Prob- able useful life	Depre- ciation rate
	Years	Per cent		Years	Per cent
Barges, lighters, or scows.....	33	3	Steamships—Continued.		
Boats:			Great Lakes:		
Ferry—			Bulk freighters (steel).....	33	3
Iron or steel.....	40	2½	Passenger or freight or		
Wood.....	35	2¾	combination passenger		
Tug—			and freight.....	33	3
Steel.....	33	3	Reconstructed.....	15	6½
Wood.....	30	3½	Self-unloaders (steel).....	25	4
Dredges.....	30	3½	Ocean going—		
Elevators, floating, grain.....	33	3	Freight, exclusively (steel)	28	3½
Hoists.....	20	5	Passenger or combination		
Launches.....	25	4	passenger and freight		
Pontoons.....	33	3	(steel).....	25	4
Steamships:			Rivers, bays, sounds, etc.—		
Coastwise—			Passenger or freight or		
Passenger or combination			combination passenger		
and freight (steel).....	25	4	and freight.....	33	3
Miscellaneous freight ex-			Excursion, moonlight,		
clusively (steel).....	28	3½	etc.—		
Coastwise and ocean going—			Steel.....	40	2½
Oil tankers (steel).....	20	5	Wood.....	35	2¾
Tramp bulk freight (steel)	20	5			



*END OF
TITLE*